

## 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 purposes of this Annex, "year" means:
  - (a) in the case of Part 2, with respect to the first year, the period from the date of entry into force of this Agreement until the following 31 January and, with respect to each subsequent year, the 12-month period starting on 1 February of that 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.
3. For the purposes of implementing equal annual instalments, the annual reductions shall take place on the first day of each 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 United Kingdom 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 pound 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 United Kingdom and the corresponding description for each tariff line referred to in the Schedule of the United Kingdom 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 change 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.
9. For the purposes of implementing any annual tariff commitments provided for in this Annex, if this Agreement enters into force on any date after 1 January 2021, the Parties shall apply Parts 2 and 3 from that date as if this Agreement had entered into force on 1 January 2021 and calculate the number of years as if the first year had commenced on 1 January 2021.



10. With regard to the rate of customs duty for a tariff line for a particular year, in the event of a discrepancy between the rate determined by the Notes for the Schedule of a Party for the category of that tariff line indicated in that Party's Schedule and the rate for that tariff line specified in the stage of reduction for that particular year in that Party's Schedule, that Party shall apply the former rate of customs duty.

## PART 2

### Tariff elimination and reduction – the United Kingdom

#### SECTION A

##### Notes for the Schedule of the United Kingdom

1. For the purposes of Article 2.8, the following categories indicated in Column "Category" in the Schedule of the United Kingdom in Section B apply:
  - (a) customs duties on originating goods classified under the tariff lines indicated with "B3" shall be eliminated as follows:
    - (i) on the date of entry into force of this Agreement, the customs duties shall be half of the base rate; and
    - (ii) the customs duties shall be eliminated from the level calculated, without rounding, in subparagraph (i) in two equal annual instalments beginning on 1 February of the second year, and these originating goods shall be duty-free as from 1 February of the third year;
  - (b) customs duties on originating goods classified under the tariff lines indicated with "B5" shall be eliminated as follows:
    - (i) on the date of entry into force of this Agreement, the customs duties shall be two thirds of the base rate; and
    - (ii) the customs duties shall be eliminated from the level calculated, without rounding, in subparagraph (i) in four equal annual instalments beginning on 1 February of the second year, and these originating goods shall be duty-free as from 1 February of the fifth year;

- (c) customs duties on originating goods classified under the tariff lines indicated with "B7" shall be eliminated as follows:
- (i) on the date of entry into force of this Agreement, the customs duties shall be three quarters of the base rate; and
  - (ii) the customs duties shall be eliminated from the level calculated, without rounding, in subparagraph (i) in six equal annual instalments beginning on 1 February of the second year, and these originating goods shall be duty-free as from 1 February of the seventh year;
- (d) customs duties on originating goods classified under the tariff lines indicated with "B10" shall be eliminated as follows:
- (i) on the date of entry into force of this Agreement, the customs duties shall be nine elevenths of the base rate; and
  - (ii) the customs duties shall be eliminated from the level calculated, without rounding, in subparagraph (i) in nine equal annual instalments beginning on 1 February of the second year, and these originating goods shall be duty-free as from 1 February of the tenth year;
- (e) customs duties on originating goods classified under the tariff lines indicated with "B12" shall be eliminated as follows:
- (i) on the date of entry into force of this Agreement, the customs duties shall be eleven thirteenths of the base rate; and
  - (ii) the customs duties shall be eliminated from the level calculated, without rounding, in subparagraph (i) in eleven equal annual instalments beginning on 1 February of the second year, and these originating goods shall be duty-free as from 1 February of the 12th year;

- (f) customs duties on originating goods classified under the tariff lines indicated with "B15" shall be as follows:
- (i) on the date of entry into force of this Agreement, the customs duties shall be seven eighths of the base rate; and
  - (ii) the customs duties shall be eliminated from the level calculated, without rounding, in subparagraph (i) in fourteen equal annual instalments beginning on 1 February of the second year, and these originating goods shall be duty-free as from 1 February of the 15th year;
- (g) customs duties on originating goods classified under the tariff lines indicated with "EU10" shall be as follows:
- (i) on the date of entry into force of this Agreement, until the end of the sixth year, the customs duties shall remain at the base rate; and
  - (ii) the customs duties shall be eliminated in four equal annual instalments beginning on 1 February of the seventh year, and these originating goods shall be duty-free as from 1 February of the 10th year;
- (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 (marked as "EA"<sup>1</sup>) 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 from the base rate as follows:

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<sup>1</sup> Legal reference for EA: Any law or regulation of the United Kingdom that applies an agricultural element of duty to certain goods in accordance with Part I, Section I-A (including Annex 1) of Schedule XIX (United Kingdom) to the GATT 1994 adopted by the United Kingdom on or after the date of entry into force of this Agreement.

- (i) on the date of entry into force of this Agreement, the customs duties shall be reduced from the base rate by a figure of one third of the base rate multiplied by the number indicated after "R5" in the Column "Category" in the Schedule;
  - (ii) from 1 February of the second year, the customs duties shall be reduced from the level calculated, without rounding, in subparagraph (i) in four equal annual instalments with each one being one sixth of the base rate multiplied by the number indicated after "R5" in the Column "Category" in the Schedule; and
  - (iii) from 1 February of the fifth year, the customs duties shall remain at the level calculated following the fourth equal annual instalment reduction in subparagraph (ii);
- (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 from the base rate as follows:
- (i) on the date of entry into force of this Agreement, the customs duties shall be reduced from the base rate by a figure of one quarter of the base rate multiplied by the number indicated after "R7" in the Column "Category" in the Schedule;
  - (ii) from 1 February of the second year, the customs duties shall be reduced from the level calculated, without rounding, in subparagraph (i) in six equal annual instalments with each one being one eighth of the base rate multiplied by the number indicated after "R7" in the Column "Category" in the Schedule; and
  - (iii) from 1 February of the seventh year, the customs duties shall remain at the level calculated following the sixth equal annual instalment reduction in subparagraph (ii);
- (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 from the base rate as follows:

- (i) on the date of entry into force of this Agreement, the customs duties shall be reduced from the base rate by a figure of two elevenths of the base rate multiplied by the number indicated after "R10" in the Column "Category" in the Schedule;
  - (ii) from 1 February of the second year, the customs duties shall be reduced from the level calculated, without rounding, in subparagraph (i) in nine equal annual instalments with each one being one eleventh of the base rate multiplied by the number indicated after "R10" in the Column "Category" in the Schedule; and
  - (iii) from 1 February of the 10th year, the customs duties shall remain at the level calculated following the ninth equal annual instalment reduction in subparagraph (ii); 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 may be applied.
2. The treatment of originating goods classified under the tariff lines indicated with "S" in Column "Note" in the Schedule of the United Kingdom in Section B shall be subject to review pursuant to subparagraph 3(a) and paragraph 4 of Article 2.8.

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<sup>1</sup> Legal reference for entry price system: Any law or regulation of the United Kingdom that applies an entry price system to certain fruits and vegetables in accordance with Part I, Section I-A of Schedule XIX (United Kingdom) to the GATT 1994 adopted by the United Kingdom on or after the date of entry into force of this Agreement.

SECTION B

Schedule of the United Kingdom

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	As from 15th year	
1	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 walrus (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																			
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 walrus (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 walrus (mammals of the suborder Pinnipedia)																			
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	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 %	0.0 %
	- Other live fish																			
0301 94	-- Atlantic and Pacific bluefin tuna ( <i>Thunnus thynnus</i> , <i>Thunnus orientalis</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	As from 15th year	
0301 94 10	--- Atlantic bluefin tuna ( <i>Thunnus thynnus</i> )	16.0 %	B15		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		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		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 %	
0302	Fish, fresh or chilled, excluding fish fillets and other fish meat of heading 0304																			
	- Tunas (of the genus <i>Thunnus</i> ), skipjack or stripe-bellied bonito ( <i>Euthynnus</i> ( <i>Katsuwonus</i> ) <i>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		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		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		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		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 %	
	- 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>Xiphus gladius</i> ), Kawakawa ( <i>Euthynnus affinis</i> ), bonitos ( <i>Sarda</i> spp.), marlins, sailfishes, spearfish ( <i>Isiophoridae</i> ), excluding edible fish offal of subheadings 0302 91 to 0302 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	As from 15th year
0302 42 00	-- Anchovies ( <i>Engraulis</i> spp.)	15.0 %	B15		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		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		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		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>Xiphus gladius</i> )	15.0 %	B15		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	- Fish of the families Bregmaceroiidae, Euclichthyidae, Gadidae, Macrouridae, Melanoniidae, Merlucciidae, Moridae and Munenolepididae, excluding edible fish offal of subheadings 0302 91 to 0302 99																		
0302 54	-- Hake ( <i>Merluccius</i> spp., <i>Urophycis</i> spp.)																		
0302 54 11	--- Hake of the genus <i>Merluccius</i>																		
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		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		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		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		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		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 83 00	- Other fish, excluding edible fish offal of subheadings 0302 91 to 0302 99																		
0302 83 00	-- Toothfish ( <i>Dissostichus</i> spp.)	15.0 %	B15		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																		
0303 45	-- 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																		
0303 45	-- Atlantic and Pacific bluefin tuna ( <i>Thunnus thynnus</i> , <i>Thunnus orientalis</i> )																		
0303 45 99	--- Pacific bluefin tuna ( <i>Thunnus orientalis</i> )	22.0 %	B15		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 45 99	---- 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	As from 15th year	
0303 49	-- Other																			
0303 49 85	--- Other	22.0 %	B15		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 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		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 12	---- Argentine hake (Southwest Atlantic hake) ( <i>Merluccius hubbsi</i> )	15.0 %	B15		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		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		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		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 0303 91 to 0303 99																			
0303 81	-- Dogfish and other sharks																			
0303 81 40	--- Blue shark ( <i>Prionace glauca</i> )	8.0 %	B7	S	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	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		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		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 filets and other fish meat (whether or not minced), fresh, chilled or frozen																			
	- Fresh or chilled filets of other fish																			
0304 45 00	-- Swordfish ( <i>Xiphias gladius</i> )	18.0 %	B15		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 Bregmacrotidae, Euclichthyidae, Gadidae, Macrouridae, Melanoidae, Merlucciidae, Moridae and Muraeolepididae, excluding edible fish offal of subheadings 0303 91 to 0303 99	15.0 %	B15		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		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																			

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	As from 15th year	
0304 85 00	-- Toothfish ( <i>Dissostichus</i> spp.)	15.0 %	B15		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 pallasi</i> )	15.0 %	B15		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	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 %	0.0 %
0304 96 20	--- Porbeagle shark ( <i>Lamna nasus</i> )	7.5 %	B7	S	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 %	0.0 %
0304 96 30	--- Blue shark ( <i>Prionace glauca</i> )	7.5 %	B7	S	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 %	0.0 %
0304 96 90	--- Other	7.5 %	B7	S	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 %	0.0 %
0304 97 00	-- Rays and skates ( <i>Rajidae</i> )	7.5 %	B7	S	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 %	0.0 %
0304 99	-- Other																			
	--- Other																			
	---- Other																			
0304 99 99	----- Other	7.5 %	B7	S	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 %	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 filets, 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		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 %	0.0 %
0305 39 90	--- Other	16.0 %	B15		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 %	0.0 %
	- Fish, salted but not dried or smoked and fish in brine, other than edible fish offal																			
0305 69	-- Other																			
0305 69 30	--- Atlantic halibut ( <i>Hippoglossus hippoglossus</i> )	15.0 %	B15		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 %	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																			

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	As from 15th year	
0306 12	-- Lobsters ( <i>Homarus</i> spp.)																			
0306 12 90	--- Other	16.0 %	B15		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 %	0.0 %
0306 17	-- Other shrimps and prawns																			
0306 17 94	--- Shrimps of the genus <i>Crangon</i> , other than of the species <i>Crangon crangon</i>	12.0 %	B7		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 %	0.0 %
0306 35	- Live, fresh or chilled																			
0306 35	-- Cold-water shrimps and prawns ( <i>Pandalus</i> spp., <i>Crangon crangon</i> )																			
0306 35 10	--- Shrimps of the species <i>Crangon crangon</i>																			
0306 35 10	---- Fresh or chilled	18.0 %	B15		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 %	0.0 %
0306 35 50	---- Other	18.0 %	B15		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 %	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		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 %	0.0 %
0306 91	- 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		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 %	0.0 %
0306 92	-- Lobsters ( <i>Homarus</i> spp.)																			
0306 92 10	--- Whole	8.0 %	B15		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 %	0.0 %
0306 94 00	-- Norway lobsters ( <i>Nephrops norvegicus</i> )	12.0 %	B15		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 %	0.0 %
0306 95	-- Shrimps and prawns																			
0306 95	--- Cold-water shrimps and prawns ( <i>Pandalus</i> spp., <i>Crangon crangon</i> )																			
0306 95	---- Shrimps of the species <i>Crangon crangon</i>																			
0306 95 11	----- Cooked by steaming or by boiling in water	18.0 %	B15		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 %	0.0 %
0306 95 19	----- Other	18.0 %	B15		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 %	0.0 %
0306 95 20	----- <i>Pandalus</i> spp.	12.0 %	B7		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 %	0.0 %
0306 95	--- Other shrimps and prawns																			
0306 95 30	---- Shrimps of the family <i>Pandalidae</i> , other than of the genus <i>Pandalus</i>	12.0 %	B7		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 %	0.0 %
0306 95 40	---- Shrimps of the genus <i>Crangon</i> , other than of the species <i>Crangon crangon</i>	18.0 %	B15		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 %	0.0 %
0306 95 90	---- Other	12.0 %	B7		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 %	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	As from 15th 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																			
0307 21 00	-- Live, fresh or chilled	8.0 %	B7	S	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 %	0.0 %
0307 22	-- Frozen																			
0307 22 10	--- Coquilles St Jacques ( <i>Pecten maximus</i> )	8.0 %	B7	S	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 %	0.0 %
0307 22 90	--- Other	8.0 %	B7	S	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 %	0.0 %
0307 29 00	-- Other	8.0 %	B7	S	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 %	0.0 %
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																			
	- 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

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	As from 15th year	
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
0805 21	- Mandarins (including tangerines and satsumas); clementines, wilkings and similar citrus hybrids																			
0805 21 10	-- Mandarins (including tangerines and 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 limonium</i> ) and limes ( <i>Citrus aurantifolia</i> , <i>Citrus latifolia</i> )																			
0805 50 10	-- Lemons ( <i>Citrus limon</i> , <i>Citrus limonium</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
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																			

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	As from 15th year	
		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 05	-- Plums																				
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																	
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																	
1006 30 27	----- 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	As from 15th year	
	--- 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																	
	--- 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																	
1103 20	- Pellets																			
1103 20 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	As from 15th year	
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																			
1104 19	- Rolled or flaked grains																			
	-- Of other cereals																			
	--- Other																			
1104 19 91	---- Flaked rice		X																	
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 FOODS TUFFS; 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																			
1604 20	- Other prepared or preserved fish																			
	-- Other																			
1604 20 90	--- Of other fish	14.0 %	B7	S	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 %	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		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 %	0.0 %
1605 21 90	--- Other	20.0 %	B15		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 %	0.0 %
1605 29 00	-- Other	20.0 %	B15		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 %	0.0 %
	- Molluscs																			
1605 56 00	-- Clams, cockles and arkshells	20.0 %	B15		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 %	0.0 %
	- Other aquatic invertebrates																			
1605 69 00	-- Other	26.0 %	B15		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 %	0.0 %
18	CHAPTER 18 - COCOA AND COCOA PREPARATIONS																			

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	As from 15th year	
1806	Chocolate and other food preparations containing cocoa																			
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 (0.25)	S	7.5 %	7.3 %	7.0 %	6.8 %	6.5 %	6.3 %	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %
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 % + 21.09 GBP/ 100 kg	R7 (0.25)	S	7.5 % + 19.77 GBP/ 100 kg	7.3 % + 19.11 GBP/ 100 kg	7.0 % + 18.45 GBP/ 100 kg	6.8 % + 17.79 GBP/ 100 kg	6.5 % + 17.14 GBP/ 100 kg	6.3 % + 16.48 GBP/ 100 kg	6.0 % + 15.82 GBP/ 100 kg	6.0 % + 15.82 GBP/ 100 kg	6.0 % + 15.82 GBP/ 100 kg	6.0 % + 15.82 GBP/ 100 kg	6.0 % + 15.82 GBP/ 100 kg	6.0 % + 15.82 GBP/ 100 kg	6.0 % + 15.82 GBP/ 100 kg	6.0 % + 15.82 GBP/ 100 kg	6.0 % + 15.82 GBP/ 100 kg	6.0 % + 15.82 GBP/ 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 % + 26.28 GBP/ 100 kg	R7 (0.25)	S	7.5 % + 24.64 GBP/ 100 kg	7.3 % + 23.82 GBP/ 100 kg	7.0 % + 23.00 GBP/ 100 kg	6.8 % + 22.17 GBP/ 100 kg	6.5 % + 21.35 GBP/ 100 kg	6.3 % + 20.53 GBP/ 100 kg	6.0 % + 19.71 GBP/ 100 kg	6.0 % + 19.71 GBP/ 100 kg	6.0 % + 19.71 GBP/ 100 kg	6.0 % + 19.71 GBP/ 100 kg	6.0 % + 19.71 GBP/ 100 kg	6.0 % + 19.71 GBP/ 100 kg	6.0 % + 19.71 GBP/ 100 kg	6.0 % + 19.71 GBP/ 100 kg	6.0 % + 19.71 GBP/ 100 kg	6.0 % + 19.71 GBP/ 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 % + 35.06 GBP/ 100 kg	R7 (0.25)	S	7.5 % + 32.87 GBP/ 100 kg	7.3 % + 31.77 GBP/ 100 kg	7.0 % + 30.68 GBP/ 100 kg	6.8 % + 29.58 GBP/ 100 kg	6.5 % + 28.49 GBP/ 100 kg	6.3 % + 27.39 GBP/ 100 kg	6.0 % + 26.30 GBP/ 100 kg	6.0 % + 26.30 GBP/ 100 kg	6.0 % + 26.30 GBP/ 100 kg	6.0 % + 26.30 GBP/ 100 kg	6.0 % + 26.30 GBP/ 100 kg	6.0 % + 26.30 GBP/ 100 kg	6.0 % + 26.30 GBP/ 100 kg	6.0 % + 26.30 GBP/ 100 kg	6.0 % + 26.30 GBP/ 100 kg	6.0 % + 26.30 GBP/ 100 kg
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																			
1901 10 00	- Preparations suitable for infants or young children, put up for retail sale	7.6 % + EA	R10 (0.66)		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	2.6 % + 0.340 EA
1901 20 00	- Mixes and doughs for the preparation of bakers' wares of heading 1905	7.6 % + EA	R7 (0.25)		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	5.7 % + 0.750 EA
1901 90	- Other																			
	-- Other																			
1901 90 99	--- Other	7.6 % + EA	R10 (0.25)	S	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	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	As from 15th 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		X																	
1904 10 30	-- Obtained from rice																			
1904 10 90	-- Other	5.1 % + 28.12 GBP/ 100 kg	R7 (0.5)	S	4.5 % + 24.61 GBP/ 100 kg	4.1 % + 22.85 GBP/ 100 kg	3.8 % + 21.09 GBP/ 100 kg	3.5 % + 19.33 GBP/ 100 kg	3.2 % + 17.58 GBP/ 100 kg	2.9 % + 15.82 GBP/ 100 kg	2.6 % + 14.06 GBP/ 100 kg	2.6 % + 14.06 GBP/ 100 kg	2.6 % + 14.06 GBP/ 100 kg	2.6 % + 14.06 GBP/ 100 kg	2.6 % + 14.06 GBP/ 100 kg	2.6 % + 14.06 GBP/ 100 kg	2.6 % + 14.06 GBP/ 100 kg	2.6 % + 14.06 GBP/ 100 kg	2.6 % + 14.06 GBP/ 100 kg	2.6 % + 14.06 GBP/ 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																			
1904 20 95	-- Other																			
1904 20 95	--- Obtained from rice		X																	
1904 20 99	--- Other	5.1 % + 28.12 GBP/ 100 kg	R7 (0.5)	S	4.5 % + 24.61 GBP/ 100 kg	4.1 % + 22.85 GBP/ 100 kg	3.8 % + 21.09 GBP/ 100 kg	3.5 % + 19.33 GBP/ 100 kg	3.2 % + 17.58 GBP/ 100 kg	2.9 % + 15.82 GBP/ 100 kg	2.6 % + 14.06 GBP/ 100 kg	2.6 % + 14.06 GBP/ 100 kg	2.6 % + 14.06 GBP/ 100 kg	2.6 % + 14.06 GBP/ 100 kg	2.6 % + 14.06 GBP/ 100 kg	2.6 % + 14.06 GBP/ 100 kg	2.6 % + 14.06 GBP/ 100 kg	2.6 % + 14.06 GBP/ 100 kg	2.6 % + 14.06 GBP/ 100 kg	2.6 % + 14.06 GBP/ 100 kg
1904 30 00	- Bulgur wheat	8.3 % + 21.51 GBP/ 100 kg	R10 (0.25)	S	7.9 % + 20.53 GBP/ 100 kg	7.7 % + 20.04 GBP/ 100 kg	7.5 % + 19.55 GBP/ 100 kg	7.4 % + 19.07 GBP/ 100 kg	7.2 % + 18.58 GBP/ 100 kg	7.0 % + 18.09 GBP/ 100 kg	6.8 % + 17.60 GBP/ 100 kg	6.6 % + 17.11 GBP/ 100 kg	6.4 % + 16.62 GBP/ 100 kg	6.2 % + 16.13 GBP/ 100 kg	6.2 % + 16.13 GBP/ 100 kg	6.2 % + 16.13 GBP/ 100 kg	6.2 % + 16.13 GBP/ 100 kg	6.2 % + 16.13 GBP/ 100 kg	6.2 % + 16.13 GBP/ 100 kg	6.2 % + 16.13 GBP/ 100 kg
1904 90	- Other																			
1904 90 10	-- Obtained from rice		X																	
1904 90 80	-- Other	8.3 % + 21.51 GBP/ 100 kg	R10 (0.25)	S	7.9 % + 20.53 GBP/ 100 kg	7.7 % + 20.04 GBP/ 100 kg	7.5 % + 19.55 GBP/ 100 kg	7.4 % + 19.07 GBP/ 100 kg	7.2 % + 18.58 GBP/ 100 kg	7.0 % + 18.09 GBP/ 100 kg	6.8 % + 17.60 GBP/ 100 kg	6.6 % + 17.11 GBP/ 100 kg	6.4 % + 16.62 GBP/ 100 kg	6.2 % + 16.13 GBP/ 100 kg	6.2 % + 16.13 GBP/ 100 kg	6.2 % + 16.13 GBP/ 100 kg	6.2 % + 16.13 GBP/ 100 kg	6.2 % + 16.13 GBP/ 100 kg	6.2 % + 16.13 GBP/ 100 kg	6.2 % + 16.13 GBP/ 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																			
2009 61	- Grape juice (including grape must)																			
2009 61	-- Of a Brix value not exceeding 30																			

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	As from 15th year	
		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 61 10	--- Of a value exceeding € 18 per 100 kg net weight																			
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
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 (0.5)	S	9.6 %	8.6 %	7.7 %	6.7 %	5.8 %	5.8 %	5.8 %	5.8 %	5.8 %	5.8 %	5.8 %	5.8 %	5.8 %	5.8 %	5.8 %	5.8 %
2101 12 98	--- Other	9.0 % + EA	R10 (0.5)	S	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	4.5 % + 0.500 EA
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 (0.5)	S	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	3.3 % + 0.500 EA
2105 00	Ice cream and other edible ice, whether or not containing cocoa																			
	- Containing by weight of milkfats																			

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	As from 15th year	
2105 00 91	-- 3 % or more but less than 7 %	8.0 % + 32.22 GBP/ 100 kg MAX 18.1 % + 5.86 GBP/ 100 kg	R5 (0.7)	S	6.1 % + 24.70 GBP/ 100 kg MAX 13.9 % + +4.49 GBP/ 100 kg	5.2 % + 20.94 GBP/ 100 kg MAX 11.8 % + +3.81 GBP/ 100 kg	4.3 % + 17.18 GBP/ 100 kg MAX 9.7 % + 3.13 GBP/ 100 kg	3.3 % + 13.43 GBP/ 100 kg MAX 7.5 % + 2.44 GBP/ 100 kg	2.4 % + 9.67 GBP/ 100 kg MAX 5.4 % + 1.76 GBP/ 100 kg	2.4 % + 9.67 GBP/ 100 kg MAX 5.4 % + 1.76 GBP/ 100 kg	2.4 % + 9.67 GBP/ 100 kg MAX 5.4 % + 1.76 GBP/ 100 kg	2.4 % + 9.67 GBP/ 100 kg MAX 5.4 % + 1.76 GBP/ 100 kg	2.4 % + 9.67 GBP/ 100 kg MAX 5.4 % + 1.76 GBP/ 100 kg	2.4 % + 9.67 GBP/ 100 kg MAX 5.4 % + 1.76 GBP/ 100 kg	2.4 % + 9.67 GBP/ 100 kg MAX 5.4 % + 1.76 GBP/ 100 kg	2.4 % + 9.67 GBP/ 100 kg MAX 5.4 % + 1.76 GBP/ 100 kg	2.4 % + 9.67 GBP/ 100 kg MAX 5.4 % + 1.76 GBP/ 100 kg	2.4 % + 9.67 GBP/ 100 kg MAX 5.4 % + 1.76 GBP/ 100 kg	2.4 % + 9.67 GBP/ 100 kg MAX 5.4 % + 1.76 GBP/ 100 kg	
2105 00 99	-- 7 % or more	7.9 % + 45.19 GBP/ 100 kg MAX 17.8 % + 5.77 GBP/ 100 kg	R5 (0.7)	S	6.1 % + 34.65 GBP/ 100 kg MAX 13.6 % + +4.42 GBP/ 100 kg	5.1 % + 29.37 GBP/ 100 kg MAX 11.6 % + +3.75 GBP/ 100 kg	4.2 % + 24.10 GBP/ 100 kg MAX 9.5 % + 3.08 GBP/ 100 kg	3.3 % + 18.83 GBP/ 100 kg MAX 7.4 % + 2.40 GBP/ 100 kg	2.4 % + 13.56 GBP/ 100 kg MAX 5.3 % + 1.73 GBP/ 100 kg	2.4 % + 13.56 GBP/ 100 kg MAX 5.3 % + 1.73 GBP/ 100 kg	2.4 % + 13.56 GBP/ 100 kg MAX 5.3 % + 1.73 GBP/ 100 kg	2.4 % + 13.56 GBP/ 100 kg MAX 5.3 % + 1.73 GBP/ 100 kg	2.4 % + 13.56 GBP/ 100 kg MAX 5.3 % + 1.73 GBP/ 100 kg	2.4 % + 13.56 GBP/ 100 kg MAX 5.3 % + 1.73 GBP/ 100 kg	2.4 % + 13.56 GBP/ 100 kg MAX 5.3 % + 1.73 GBP/ 100 kg	2.4 % + 13.56 GBP/ 100 kg MAX 5.3 % + 1.73 GBP/ 100 kg	2.4 % + 13.56 GBP/ 100 kg MAX 5.3 % + 1.73 GBP/ 100 kg	2.4 % + 13.56 GBP/ 100 kg MAX 5.3 % + 1.73 GBP/ 100 kg	2.4 % + 13.56 GBP/ 100 kg MAX 5.3 % + 1.73 GBP/ 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 (0.7)	S	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	0.0 % + 0.300 EA
2106 90	- Other																			
	-- Other																			
2106 90 98	--- Other	9.0 % + EA	R5 (0.5)	S	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	4.5 % + 0.500 EA
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 actual 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

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	As from 15th year	
	--- 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
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	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 %	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		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 %	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		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 %	0.0 %
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		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 %	0.0 %
3215 90	- Other																			
3215 90 70	-- Other	6.5 %	B7		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 %	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		5.3 %	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 %	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	As from 15th year	
	- Sacks and bags (including cones)																			
3923 21 00	-- Of polymers of ethylene	6.5 %	B10		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 %	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		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 %	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		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 %	0.0 %
4011 40 00	- Of a kind used on motorcycles	4.5 %	B3		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 %	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 %	3.0 %	2.0 %	1.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
4011 90 00	- Other	4.0 %	B3		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 %	0.0 %
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 toe-cap	17.0 %	B10		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 %	0.0 %
	--- Other																			
6402 99 10	---- With uppers of rubber	16.8 %	B10		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 %	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		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 %	0.0 %
6402 99 39	----- Other	16.8 %	B10		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 %	0.0 %
6402 99 50	----- Slippers and other indoor footwear	16.8 %	B10		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 %	0.0 %
	----- Other, with insoles of a length																			
6402 99 91	----- Of less than 24 cm	16.8 %	B10		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 %	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		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 %	0.0 %
	----- Other																			
6402 99 96	----- For men	16.8 %	B10		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 %	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	As from 15th year
6402 99 98	----- For women	16.8 %	B10		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		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		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 20	- Footwear with outer soles of leather or composition leather																		
6404 20 10	-- Slippers and other indoor footwear	17.0 %	B10		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		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		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		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 %
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		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		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		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	As from 15th year	
XV	SECTION XV - BASE METALS AND ARTICLES OF BASE METAL																			
76	CHAPTER 76 - ALUMINIUM AND ARTICLES THEREOF																			
7604	Aluminium bars, rods and profiles																			
7604 29	- Of aluminium alloys																			
7604 29 90	-- Other																			
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	7.5 %	B5		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 %	0.0 %
7607 11	- Not backed																			
7607 11 90	-- Rolled but not further worked																			
7607 19	--- Of a thickness of not less than 0.021 mm but not more than 0.2 mm	7.5 %	B5		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 %	0.0 %
7607 19 90	-- Other																			
7614	Stranded wire, cables, plated bands and the like, of aluminium, not electrically insulated																			
7614 10 00	- With steel core	6.0 %	B5		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 %	0.0 %
7616	Other articles of aluminium																			
7616 99	- Other																			
7616 99 90	-- Other																			
81	CHAPTER 81 - OTHER BASE METALS; CERMET; ARTICLES THEREOF																			
8108	Titanium and articles thereof, including waste and scrap																			
8108 20 00	- Unwrought titanium; powders	5.0 %	B5		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 %	0.0 %
8108 90	- Other																			
8108 90 50	-- Plates, sheets, strip and foil	7.0 %	B5		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 %	0.0 %
82	CHAPTER 82 - TOOLS, IMPLEMENTS, CUTLERY, SPOONS AND FORKS; OF BASE METAL; PARTS THEREOF OF BASE METAL																			
8211	Knives with cutting blades, serrated or not (including pruning knives), other than knives of heading 8208, and blades therefor																			
8211 92 00	- Other																			
8211 92 00	-- Other knives having fixed blades	8.5 %	B5		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 %	0.0 %
8211 93 00	-- Knives having other than fixed blades	8.5 %	B5		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 %	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	As from 15th year	
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	2.1 %	1.1 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
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																			
	-- 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	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 %	0.0 %	0.0 %
8408 90	- Other engines																			
	-- Other																			
	--- New, of a power																			
8408 90 41	---- Not exceeding 15 kW	4.2 %	B3	2.1 %	1.1 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
8408 90 43	---- Exceeding 15 kW but not exceeding 30 kW	4.2 %	B3	2.1 %	1.1 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
8408 90 45	---- Exceeding 30 kW but not exceeding 50 kW	4.2 %	B3	2.1 %	1.1 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
8408 90 47	---- Exceeding 50 kW but not exceeding 100 kW	4.2 %	B3	2.1 %	1.1 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
8408 90 61	---- Exceeding 100 kW but not exceeding 200 kW	4.2 %	B3	2.1 %	1.1 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	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	2.1 %	1.1 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
	- Pneumatic power engines and motors																			
8412 31 00	-- Linear acting (cylinders)	4.2 %	B3	2.1 %	1.1 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
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																			

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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		1.3 %	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 %	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		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 %	0.0 %	
8427	Fork-lift trucks; other works trucks fitted with lifting or handling equipment																				
8427 20	- Other self-propelled trucks																				
	-- With a lifting height of 1 m or more																				
8427 20 19	--- Other	4.5 %	B3		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 %	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		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 %	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		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 %	0.0 %	
8458	Lathes (including turning centres) for removing metal																				
	- Horizontal lathes																				
8458 11	-- Numerically controlled																				
8458 11 20	--- Turning centres	2.7 %	B3		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 %	0.0 %	
	--- Automatic lathes																				
8458 11 41	---- Single spindle	2.7 %	B3		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 %	0.0 %	
8458 11 49	---- Multi-spindle	2.7 %	B3		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 %	0.0 %	
8458 11 80	--- Other	2.7 %	B3		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 %	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		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 %	0.0 %	
8482 10 90	-- Other	8.0 %	B7		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 %	0.0 %	
8482 20 00	- Tapered roller bearings, including cone and tapered roller assemblies	8.0 %	B7		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 %	0.0 %	

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8482 30 00	- Spherical roller bearings	8.0 %	B5		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 %	0.0 %
8482 40 00	- Needle roller bearings	8.0 %	B7		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 %	0.0 %
8482 50 00	- Other cylindrical roller bearings	8.0 %	B7		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 %	0.0 %
8482 80 00	- Other, including combined ball/roller bearings	8.0 %	B5		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 %	0.0 %
	- Parts																			
8482 91	-- Balls, needles and rollers																			
8482 91 90	--- Other	7.7 %	B5		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 %	0.0 %
8482 99 00	-- Other	8.0 %	B5		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 %	0.0 %
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		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 %	0.0 %
8483 10 25	--- Of open-die forged steel	4.0 %	B5		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 %	0.0 %
8483 10 29	--- Other	4.0 %	B5		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 %	0.0 %
8483 10 50	-- Articulated shafts	4.0 %	B5		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 %	0.0 %
8483 20 00	- Bearing housings, incorporating ball or roller bearings	6.0 %	B5		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 %	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																			
8506	Primary cells and primary batteries																			
8506 10	- Manganese dioxide																			
	-- Alkaline																			
8506 10 11	--- Cylindrical cells	4.7 %	B3		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 %	0.0 %
8506 10 18	--- Other	4.7 %	B3		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 %	0.0 %
8506 40 00	- Silver oxide	4.7 %	B3		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 %	0.0 %
8506 50	- Lithium																			
8506 50 10	-- Cylindrical cells	4.7 %	B3		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 %	0.0 %
8506 50 30	-- Button cells	4.7 %	B3		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 %	0.0 %
8506 50 90	-- Other	4.7 %	B3		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 %	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	As from 15th year	
8506 80	- Other primary cells and primary batteries																			
8506 80 80	-- Other	4.7 %	B3		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 %	0.0 %
8506 90 00	- Parts	4.7 %	B3		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 %	0.0 %
8507	Electric accumulators, including separators therefor, whether or not rectangular (including square)																			
8507 20	- Other lead-acid accumulators																			
8507 20 80	-- Other	3.7 %	B7		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 %	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		2.9 %	1.4 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
8513 90 00	- Parts	5.7 %	B3		2.9 %	1.4 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
8519	Sound recording or sound reproducing apparatus																			
8519 20	- Apparatus operated by coins, banknotes, bank cards, tokens or by other means of payment																			
	-- Other																			
8519 20 91	--- With laser reading system	9.5 %	B5		6.3 %	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 %	0.0 %
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		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 %	0.0 %
	----- Other																			
8527 21 92	----- Of the cassette-type with an analogue and digital reading system	14.0 %	B7		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 %	0.0 %
8527 21 98	----- Other	10.0 %	B7		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 %	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	As from 15th 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		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 %	0.0 %
	- Projectors																			
	-- Other																			
8528 69 80	--- Other	14.0 %	B10		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 %	0.0 %
8528 72	-- Other, colour																			
8528 72 10	--- Television projection equipment	14.0 %	B5		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 %	0.0 %
8528 72 20	--- Apparatus incorporating a video recorder or reproducer	14.0 %	B5		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 %	0.0 %
	--- Other																			
8528 72 30	---- With integral tube	14.0 %	B5		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 %	0.0 %
8528 72 40	---- With a screen of the liquid crystal display (LCD) technology	14.0 %	B5		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 %	0.0 %
8528 72 60	---- With a screen of the plasma display panel (PDP) technology	14.0 %	B5		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 %	0.0 %
8528 72 80	---- Other	14.0 %	B5		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 %	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		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 %	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 SIGNALLING EQUIPMENT OF ALL KINDS																			
8601	Rail locomotives powered from an external source of electricity or by electric accumulators																			
8601 10 00	- Powered from an external source of electricity	1.7 %	B12		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 %	0.0 %
8601 20 00	- Powered by electric accumulators	1.7 %	B12		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 %	0.0 %
8602	Other rail locomotives; locomotive tenders																			
8602 10 00	- Diesel-electric locomotives	1.7 %	B12		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 %	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	As from 15th year
8602 90 00	- Other	1.7 %	B12		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 tampers, trackliners, testing coaches and track inspection vehicles)	1.7 %	B12		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		1.4 %	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		1.4 %	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		1.4 %	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		1.4 %	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 92 00	-- Open, with non-removable sides of a height exceeding 60 cm	1.7 %	B12		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		1.4 %	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 19	-- Other, including parts																		
8607 19 10	--- Axles, assembled or not; wheels and parts thereof	2.7 %	B12		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		1.4 %	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 %
	- Brakes and parts thereof																		
8607 21	-- Air brakes and parts thereof																		
8607 21 10	--- Of cast iron or cast steel	1.7 %	B12		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		1.4 %	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		1.4 %	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		1.4 %	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		3.1 %	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		1.4 %	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	As from 15th 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		1.4 %	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		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 %
8701 91	- Other, of an engine power																		
8701 91 90	-- Not exceeding 18 kW																		
8701 91 90	--- Other	7.0 %	B12		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		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 93	-- Exceeding 37 kW but not exceeding 75 kW																		
8701 93 90	--- Other	7.0 %	B12		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		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		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		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		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 2,500 cm <sup>3</sup>																		
8702 10 99	--- Used	10.0 %	B12		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																		



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8702 20 10	-- Of a cylinder capacity exceeding 2,500 cm <sup>3</sup>	16.0 %	B12		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		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		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		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																		
	-- 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		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		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		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		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																		
	-- 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		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 11	-- Other	10.0 %	B7		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		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		7.5 %	6.3 %	5.0 %	3.8 %	2.5 %	1.3 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
	-- Of a 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		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	As from 15th year		
8703 22 90	--- Used	10.0 %	B7		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 %	0.0 %	
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		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 %	0.0 %	0.0 %
8703 23 19	---- Other	10.0 %	B7		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 %	0.0 %	0.0 %
8703 23 90	--- Used	10.0 %	B7		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 %	0.0 %	0.0 %
8703 24	-- Of a cylinder capacity exceeding 3,000 cm <sup>3</sup>																				
8703 24 10	--- New	10.0 %	B7		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 %	0.0 %	0.0 %
8703 24 90	--- Used	10.0 %	B7		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 %	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		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 %	0.0 %	0.0 %
8703 31 90	--- Used	10.0 %	B7		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 %	0.0 %	0.0 %
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		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 %	0.0 %	0.0 %
8703 32 19	---- Other	10.0 %	B7		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 %	0.0 %	0.0 %
8703 32 90	--- Used	10.0 %	B7		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 %	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		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 %	0.0 %	0.0 %
8703 33 19	---- Other	10.0 %	B7		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 %	0.0 %	0.0 %
8703 33 90	--- Used	10.0 %	B7		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 %	0.0 %	0.0 %
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		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 %	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	As from 15th year	
8703 40 90	-- Used	10.0 %	B7		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 %	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		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 %	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																			
8703 60 10	-- New	10.0 %	B7		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 %	0.0 %
8703 60 90	-- Used	10.0 %	B7		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 %	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		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 %	0.0 %
8703 80	- Other vehicles, with only electric motor for propulsion																			
8703 80 10	-- New	10.0 %	B7		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 %	0.0 %
8703 80 90	-- Used	10.0 %	B7		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 %	0.0 %
8703 90 00	- Other	10.0 %	B7		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 %	0.0 %
8704	Motor vehicles for the transport of goods																			
	- 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		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 %	0.0 %
	--- Other																			
	---- With engines of a cylinder capacity exceeding 2,500 cm <sup>3</sup>																			
8704 21 31	----- New	22.0 %	B7		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 %	0.0 %
8704 21 39	----- Used	22.0 %	B7		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 %	0.0 %
	---- With engines of a cylinder capacity not exceeding 2,500 cm <sup>3</sup>																			
8704 21 91	----- New	10.0 %	B7		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 %	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	As from 15th year	
8704 21 99	----- Used	10.0 %	B7		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 %	0.0 %
8704 22	-- Of a gross vehicle weight exceeding 5 tonnes but not exceeding 20 tonnes																			
8704 22 10	--- Specially designed for the transport of highly radioactive materials ( <i>Euratom</i> )	3.5 %	B7		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 %	0.0 %
	--- Other																			
8704 22 91	---- New	22.0 %	B7		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 %	0.0 %
8704 22 99	---- Used	22.0 %	B7		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 %	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		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 %	0.0 %
	--- Other																			
8704 23 91	---- New	22.0 %	B7		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 %	0.0 %
8704 23 99	---- Used	22.0 %	B7		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 %	0.0 %
	- Other, with spark-ignition internal combustion piston engine																			
8704 31	-- Of a gross vehicle weight not exceeding 5 tonnes																			
8704 31 10	--- Specially designed for the transport of highly radioactive materials ( <i>Euratom</i> )	3.5 %	B7		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 %	0.0 %
	--- Other																			
	---- With engines of a cylinder capacity exceeding 2,800 cm <sup>3</sup>																			
8704 31 31	----- New	22.0 %	B7		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 %	0.0 %
8704 31 39	----- Used	22.0 %	B7		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 %	0.0 %
	---- With engines of a cylinder capacity not exceeding 2,800 cm <sup>3</sup>																			
8704 31 91	----- New	10.0 %	B7		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 %	0.0 %
8704 31 99	----- Used	10.0 %	B7		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 %	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		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 %	0.0 %
	--- Other																			
8704 32 91	---- New	22.0 %	B7		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 %	0.0 %
8704 32 99	---- Used	22.0 %	B7		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 %	0.0 %
8704 90 00	- Other	10.0 %	B7		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 %	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	As from 15th year		
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		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 %	0.0 %	
8706 00 19	-- Other	6.0 %	B7		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 %	0.0 %	
	- Other																				
8706 00 91	-- For vehicles of heading 8703	4.5 %	B7		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 %	0.0 %	
8706 00 99	-- Other	10.0 %	B7		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 %	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		3.4 %	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 %	0.0 %	
8707 10 90	-- Other	4.5 %	B7		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 %	0.0 %	
8707 90	- Other																				
	-- 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																				
8707 90 10		4.5 %	B7		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 %	0.0 %	
8707 90 90	-- Other	4.5 %	B7		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 %	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		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 %	0.0 %	
	- Other parts and accessories of bodies (including cabs)																				
8708 21	-- Safety seat belts																				

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	As from 15th year		
8708 21 90	--- Other	4.5 %	B5		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 %	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		3.0 %	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 %	0.0 %	0.0 %
8708 70 99	--- Other	4.5 %	B5		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 %	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		2.3 %	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 %	0.0 %	0.0 %
	--- Other																				
8708 80 91	---- Of closed-die forged steel	4.5 %	B5		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 %	0.0 %	0.0 %
8708 80 99	---- Other	3.5 %	B5		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 %	0.0 %	0.0 %
	- Other parts and accessories																				
8708 91	-- Radiators and parts thereof																				
	--- Other																				
8708 91 35	---- Radiators	4.5 %	B3		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 %	0.0 %	0.0 %
	---- Parts																				
8708 91 91	----- Of closed-die forged steel	4.5 %	B3		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 %	0.0 %	0.0 %
8708 91 99	----- Other	3.5 %	B3		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 %	0.0 %	0.0 %
8708 92	-- Silencers (mufflers) and exhaust pipes; parts thereof																				
	--- For the industrial assembly of: Pedestrian-controlled tractors of subheading 8701 10; Vehicles of heading 8703; 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		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 %	0.0 %	0.0 %
8708 92 20																					
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	As from 15th 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		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 %	0.0 %
8708 93 90	--- Other	4.5 %	B3		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 %	0.0 %
8708 95	-- Safety airbags with inflator system; parts thereof																			
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		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 %	0.0 %
8708 99	-- Other																			
8708 99 93	---- Of closed-die forged steel	4.5 %	B5		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 %	0.0 %
8711	Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-ears, 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		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 %	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		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 %	0.0 %
8711 20 92	-- 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		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 %	0.0 %
8711 20 98	--- Exceeding 125 cm <sup>3</sup> but not exceeding 250 cm <sup>3</sup>	8.0 %	B5		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 %	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	As from 15th 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		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 %	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		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 %	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		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 %	0.0 %	
8711 50 00	- With reciprocating internal combustion piston engine of a cylinder capacity exceeding 800 cm <sup>3</sup>	6.0 %	B3		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 %	0.0 %	
8711 60	- With electric motor for propulsion																				
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		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 %	0.0 %	
8711 60 90	-- Other	6.0 %	B5		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 %	0.0 %	
8711 90 00	- Other	6.0 %	B5		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 %	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		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 %	0.0 %	
8714 10 20	-- Gear boxes and parts thereof	3.7 %	B3		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 %	0.0 %	
8714 10 30	-- Road wheels and parts and accessories thereof	3.7 %	B3		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 %	0.0 %	
8714 10 40	-- Silencers (mufflers) and exhaust pipes; parts thereof	3.7 %	B3		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 %	0.0 %	
8714 10 50	-- Clutches and parts thereof	3.7 %	B3		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 %	0.0 %	
8714 10 90	-- Other	3.7 %	B3		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 %	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																				
9011	Compound optical microscopes, including those for photomicrography, cinephotomicrography or microprojection																				
9011 20	- Other microscopes, for photomicrography, cinephotomicrography or microprojection																				
9011 20 90	-- Other	6.7 %	B5		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 %	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																				



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	As from 15th year		
9029 10 00	- Revolution counters, production counters, taximeters, milometers, pedometers and the like	1.9 %	B5		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 %	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		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 %	0.0 %	0.0 %
9620 00	Monopods, bipods, tripods and similar articles																				
9620 00 91	-- Of plastics or of aluminium	6.0 %	B5		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 %	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 as follows:
    - (i) the customs duties shall be reduced by 75 per cent of the base rate on the date of entry into force of this Agreement; and
    - (ii) these goods shall be duty-free as from 1 April of the second year;
  - (c) customs duties on originating goods classified under the tariff lines indicated with "B5" shall be eliminated as follows:
    - (i) the customs duties shall be reduced by 50 per cent of the base rate on the date of entry into force of this Agreement; and

- (ii) the customs duties shall be eliminated from the level calculated, without rounding, in subparagraph (i) in three equal annual instalments beginning on 1 April of the second year, and these goods shall be duty-free as from 1 April of the fourth year;
- (d) customs duties on originating goods classified under the tariff lines indicated with "B5\*" shall be eliminated as follows:
  - (i) the customs duties shall be reduced by 52 per cent of the base rate on the date of entry into force of this Agreement; and
  - (ii) the customs duties shall be eliminated from the level set out in subparagraph (i) in three equal annual instalments beginning on 1 April of the second year, and these goods shall be duty-free as from 1 April of the fourth year;
- (e) customs duties on originating goods classified under the tariff lines indicated with "B5\*\*" shall be eliminated as follows:
  - (i) the customs duties shall be reduced by 70 per cent of the base rate on the date of entry into force of this Agreement; and
  - (ii) the customs duties shall be eliminated from the level set out in subparagraph (i) in three equal annual instalments beginning on 1 April of the second year, and these goods shall be duty-free as from 1 April of the fourth year;
- (f) customs duties on originating goods classified under the tariff lines indicated with "B5\*\*\*\*" shall remain at the base rate until 31 March of the third year, and these goods shall be duty-free as from 1 April of the fourth year;
- (g) customs duties on originating goods classified under the tariff lines indicated with "B5\*\*\*\*\*" shall be eliminated as follows:
  - (i) the customs duties shall be reduced to 15 per cent *ad valorem* and 24 yen per kilogramme on the date of entry into force of this Agreement; and

- (ii) the customs duties shall be eliminated from the level set out in subparagraph (i) in three equal annual instalments beginning on 1 April of the second year, and these goods shall be duty-free as from 1 April of the fourth year;
  
- (h) customs duties on originating goods classified under the tariff lines indicated with "B5\*\*\*\*\*" shall be eliminated as follows:
  - (i) the customs duties shall be reduced to 21 per cent *ad valorem* and 24 yen per kilogramme on the date of entry into force of this Agreement; and
  - (ii) the customs duties shall be eliminated from the level set out in subparagraph (i) in three equal annual instalments beginning on 1 April of the second year, and these goods shall be duty-free as from 1 April of the fourth year;
  
- (i) customs duties on originating goods classified under the tariff lines indicated with "B7" shall be eliminated as follows:
  - (i) the customs duties shall be reduced by 37.5 per cent of the base rate on the date of entry into force of this Agreement; and
  - (ii) the customs duties shall be eliminated from the level calculated, without rounding, in subparagraph (i) in five equal annual instalments beginning on 1 April of the second year, and these goods shall be duty-free as from 1 April of the sixth year;
  
- (j) customs duties on originating goods classified under the tariff lines indicated with "B7\*" shall be eliminated as follows:
  - (i) the customs duties shall be reduced by 50 per cent of the base rate, and further reduced by two sevenths of that resulting rate, on the date of entry into force of this Agreement; and

- (ii) the customs duties shall be eliminated from the level calculated, without rounding, in subparagraph (i) in five equal annual instalments beginning on 1 April of the second year, and these goods shall be duty-free as from 1 April of the sixth year;
- (k) customs duties on originating goods classified under the tariff lines indicated with "B7\*\*" shall be eliminated as follows:
  - (i) the customs duties shall be reduced by 20 per cent of the base rate on the date of entry into force of this Agreement; and
  - (ii) the customs duties shall be eliminated from the level set out in subparagraph (i) in five equal annual instalments beginning on 1 April of the second year, and these goods shall be duty-free as from 1 April of the sixth year;
- (l) customs duties on originating goods classified under the tariff lines indicated with "B8" shall be eliminated as follows:
  - (i) the customs duties shall be reduced by one third of the base rate on the date of entry into force of this Agreement; and
  - (ii) the customs duties shall be eliminated from the level calculated, without rounding, in subparagraph (i) in six equal annual instalments beginning on 1 April of the second year, and these goods shall be duty-free as from 1 April of the seventh year;
- (m) customs duties on originating goods classified under the tariff lines indicated with "B9\*" shall be eliminated as follows:
  - (i) the customs duties shall be reduced to 1.7 per cent *ad valorem* on the date of entry into force of this Agreement; and

- (ii) the customs duties shall be eliminated from the level set out in subparagraph (i) in seven equal annual instalments beginning on 1 April of the second year, and these goods shall be duty-free as from 1 April of the eighth year;
  
- (n) customs duties on originating goods classified under the tariff lines indicated with "B10" shall be eliminated as follows:
  - (i) the customs duties shall be reduced by three elevenths of the base rate on the date of entry into force of this Agreement; and
  - (ii) the customs duties shall be eliminated from the level calculated, without rounding, in subparagraph (i) in eight equal annual instalments beginning on 1 April of the second year, and these goods shall be duty-free as from 1 April of the ninth year;
  
- (o) customs duties on originating goods classified under the tariff lines indicated with "B10\*" shall be eliminated as follows:
  - (i) the customs duties shall be reduced by 60 per cent of the base rate on the date of entry into force of this Agreement; and
  - (ii) the customs duties shall be eliminated from the level set out in subparagraph (i) in eight equal annual instalments beginning on 1 April of the second year, and these goods shall be duty-free as from 1 April of the ninth year;
  
- (p) customs duties on originating goods classified under the tariff lines indicated with "B10\*\*" shall be:
  - (i) from the date of entry into force of this Agreement until 31 March of the eighth year, the difference between:

(A) the sum of:

(1) the value per kilogramme obtained by multiplying the value for customs duty per kilogramme by a Coefficient which shall be the difference between 100 per cent plus the rate set out in Column 3 of the table below and the value obtained by dividing the value per kilogramme set out in Column 2 of the table below by 897.59 yen per kilogramme; and

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

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

(B) the value for customs duty per kilogramme; and

(ii) zero, as from 1 April of the ninth year;

(q) customs duties on originating goods classified under the tariff lines indicated with "B10\*\*\*\*" shall be eliminated as follows:

(i) the customs duties shall be reduced to:

(A) 3.3 per cent *ad valorem* for the first year;

(B) 2.7 per cent *ad valorem* for the second year; and

(C) 2.2 per cent *ad valorem* for the third year; and

- (ii) the customs duties shall be eliminated from the level in subparagraph (i)(C) in six equal annual instalments beginning on 1 April of the fourth year, and these goods shall be duty-free as from 1 April of the ninth year;
  
- (r) customs duties on originating goods classified under the tariff lines indicated with "B10\*\*\*\*" shall be eliminated as follows:
  - (i) the customs duties shall be reduced by 25 per cent of the base rate, and further reduced by 20 per cent of that resulting rate, on the date of entry into force of this Agreement; and
  - (ii) the customs duties shall be eliminated from the level calculated, without rounding, in subparagraph (i) in eight equal annual instalments beginning on 1 April of the second year, and these goods shall be duty-free as from 1 April of the ninth year;
  
- (s) customs duties on originating goods classified under the tariff lines indicated with "B12" shall be eliminated as follows:
  - (i) the customs duties shall be reduced by three thirteenths of the base rate on the date of entry into force of this Agreement; and
  - (ii) the customs duties shall be eliminated from the level calculated, without rounding, in subparagraph (i) in 10 equal annual instalments beginning on 1 April of the second year, and these goods shall be duty-free as from 1 April of the 11th year;
  
- (t) customs duties on originating goods classified under the tariff lines indicated with "B12\*" shall be eliminated as follows:
  - (i) the customs duties shall be reduced by seven twelfths of the base rate on the date of entry into force of this Agreement; and



- (ii) the customs duties shall be eliminated from the level calculated, without rounding, in subparagraph (i) in 10 equal annual instalments beginning on 1 April of the second year, and these goods shall be duty-free as from 1 April of the 11th year;
- (u) customs duties on originating goods classified under the tariff lines indicated with "B12\*\*" shall be eliminated as follows:
  - (i) the customs duties shall be reduced by 20 per cent of the base rate on the date of entry into force of this Agreement;
  - (ii) the customs duties shall remain at the level set out in subparagraph (i) until 31 March of the fourth year; and
  - (iii) the customs duties shall be eliminated from the level set out in subparagraph (ii) in seven equal annual instalments beginning on 1 April of the fifth year, and these goods shall be duty-free as from 1 April of the 11th year;
- (v) customs duties on originating goods classified under the tariff lines indicated with "B12\*\*\*\*" shall be eliminated as follows:
  - (i) the customs duties shall be reduced by 50 per cent of the base rate on the date of entry into force of this Agreement;
  - (ii) the customs duties shall remain at the level set out in subparagraph (i) until 31 March of the fourth year;
  - (iii) the customs duties shall be reduced by 25 per cent of the base rate from the level set out in subparagraph (ii) on 1 April of the fifth year;
  - (iv) the customs duties shall remain at the level set out in subparagraph (iii) until 31 March of the 10th year; and

- (v) the customs duties shall be eliminated, and these goods shall be duty-free as from 1 April of the 11th year;
  
- (w) customs duties on originating goods classified under the tariff lines indicated with "B13" shall be eliminated as follows:
  - (i) the customs duties shall be reduced by three fourteenths of the base rate on the date of entry into force of this Agreement; and
  - (ii) the customs duties shall be eliminated from the level set out in subparagraph (i) in 11 equal annual instalments beginning on 1 April of the second year, and these goods shall be duty-free as from 1 April of the 12th year;
  
- (x) customs duties on originating goods classified under the tariff lines indicated with "B15" shall be eliminated as follows:
  - (i) the customs duties shall be reduced by three sixteenths of the base rate on the date of entry into force of this Agreement; and
  - (ii) the customs duties shall be eliminated from the level calculated, without rounding, in subparagraph (i) in 13 equal annual instalments beginning on 1 April of the second year, and these goods shall be duty-free as from 1 April of the 14th year;
  
- (y) customs duties on originating goods classified under the tariff lines indicated with "B15\*" shall be:
  - (i) from the date of entry into force of this Agreement until 31 March of the 13th year, the lesser of:
    - (A) the difference between the value for customs duty per each and the value per each obtained by multiplying 20,400.55 yen per each by 100 per cent plus the rate set out in Column 3 of the table below; and
    - (B) the value per each set out in Column 2 of the table below; and

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

- (ii) zero, as from 1 April of the 14th year;
- (z) customs duties on originating goods classified under the tariff lines indicated with "B20\*" shall be eliminated as follows:
- (i) the customs duties shall be reduced by twelve fifty-fifths of the base rate on the date of entry into force of this Agreement;
  - (ii) the customs duties shall be reduced to 20 per cent of the base rate from the level calculated, without rounding, in subparagraph (i) in eight equal annual instalments beginning on 1 April of the second year; and
  - (iii) the customs duties shall be eliminated from the level set out in subparagraph (ii) in 10 equal annual instalments beginning on 1 April of the 10th year, and these goods shall be duty-free as from 1 April of the 19th year;

(aa) customs duties on originating goods classified under the tariff lines indicated with "R1" shall be reduced as follows:

(i) the customs duties shall be reduced to:

(A) 25.8 per cent *ad valorem* for the first year;

(B) 25.0 per cent *ad valorem* for the second year;

(C) 24.2 per cent *ad valorem* for the third year;

(D) 23.3 per cent *ad valorem* for the fourth year;

(E) 22.5 per cent *ad valorem* for the fifth year;

(F) 21.7 per cent *ad valorem* for the sixth year;

(G) 20.8 per cent *ad valorem* for the seventh year; and

(H) 20.0 per cent *ad valorem* for the eighth year;

(ii) the customs duties shall be reduced to 9 per cent *ad valorem* from the level set out in subparagraph (i)(H) in six equal annual instalments beginning on 1 April of the ninth year; and

(iii) the customs duties shall remain at 9 per cent *ad valorem* from the 14th year;

(bb) customs duties on originating goods classified under the tariff lines indicated with "R2" shall be the lesser of:

(i) the difference between the value for customs duty per kilogramme and the value per kilogramme obtained by multiplying 393 yen per kilogramme by 100 per cent plus the rate set out in Column 3 of the table below; and

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

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

(cc) customs duties on originating goods classified under the tariff lines indicated with "R3" shall be the lesser of:

(i) the difference between the value for customs duty per kilogramme and the value per kilogramme obtained by multiplying 524 yen per kilogramme by 100 per cent plus the rate set out in Column 3 of the table below; and

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

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

(dd) customs duties on originating goods classified under the tariff lines indicated with "R4" shall be reduced as follows:

(i) the customs duties shall be reduced to:

(A) 34.8 per cent *ad valorem* for the first year;

(B) 32.7 per cent *ad valorem* for the second year;

(C) 30.6 per cent *ad valorem* for the third year;

(D) 28.4 per cent *ad valorem* for the fourth year;

(E) 26.3 per cent *ad valorem* for the fifth year;

(F) 24.2 per cent *ad valorem* for the sixth year;

(G) 22.1 per cent *ad valorem* for the seventh year; and

(H) 20.0 per cent *ad valorem* for the eighth year;

(ii) the customs duties shall be reduced to 9 per cent *ad valorem* from the level set out in subparagraph (i)(H) in six equal annual instalments beginning on 1 April of the ninth year; and

(iii) the customs duties shall remain at 9 per cent *ad valorem* from the 14th year;

(ee) customs duties on originating goods classified under the tariff lines indicated with "R5" shall be reduced as follows:

(i) the customs duties shall be reduced by three twenty-seconds of the base rate on the date of entry into force of this Agreement;

- (ii) the customs duties shall be reduced to 50 per cent of the base rate from the level calculated, without rounding, in subparagraph (i) in eight equal annual instalments beginning on 1 April of the second year; and
  - (iii) the customs duties shall remain at the level set out in subparagraph (ii) from the ninth year;
- (ff) customs duties on originating goods classified under the tariff lines indicated with "R6" shall be reduced as follows:
- (i) the customs duties shall be reduced by 25 per cent of the base rate on the date of entry into force of this Agreement;
  - (ii) the customs duties shall be reduced to 50 per cent of the base rate from the level calculated, without rounding, in subparagraph (i) in three equal annual instalments beginning on 1 April of the second year; and
  - (iii) the customs duties shall remain at the level set out in subparagraph (ii) from the fourth year;
- (gg) customs duties on originating goods classified under the tariff lines indicated with "R7" shall be reduced by 5 per cent of the base rate on the date of entry into force of this Agreement and shall remain at that level thereafter;
- (hh) customs duties on originating goods classified under the tariff lines indicated with "R8" shall be reduced as follows:
- (i) the customs duties shall be reduced by 12.5 per cent of the base rate on the date of entry into force of this Agreement;
  - (ii) the customs duties shall be reduced to 75 per cent of the base rate from the level calculated, without rounding, in subparagraph (i) in three equal annual instalments beginning on 1 April of the second year; and

(iii) the customs duties shall remain at the level set out in subparagraph (ii) from the fourth year;

(ii) customs duties on originating goods classified under the tariff lines indicated with "R9" shall be reduced as follows:

(i) the customs duties shall be reduced to 5 per cent of the base rate as set out in the table below; and

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

(ii) the customs duties shall remain at the level set out in subparagraph (i) from the fourth year;

(jj) customs duties on originating goods classified under the tariff lines indicated with "R10" shall be reduced as follows:

(i) the customs duties shall be reduced to 5 per cent of the base rate as set out in the table below; and

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

(ii) the customs duties shall remain at the level set out in subparagraph (i) from the fourth year;



- (kk) customs duties on originating goods classified under the tariff lines indicated with "R11" shall be reduced as follows:
- (i) the customs duties shall be reduced to 30.1 per cent *ad valorem* and 34.40 yen per kilogramme on the date of entry into force of this Agreement;
  - (ii) the customs duties shall be reduced to 10.5 per cent *ad valorem* and 12 yen per kilogramme from the level set out in subparagraph (i) in eight equal annual instalments beginning on 1 April of the second year; and
  - (iii) the customs duties shall remain at the level set out in subparagraph (ii) from the ninth year;
- (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 21.5 per cent *ad valorem* and 34.40 yen per kilogramme on the date of entry into force of this Agreement;
  - (ii) the customs duties shall be reduced to 7.5 per cent *ad valorem* and 12 yen per kilogramme from the level set out in subparagraph (i) in eight equal annual instalments beginning on 1 April of the second year; and
  - (iii) the customs duties shall remain at the level set out in subparagraph (ii) from the ninth year;
- (mm) customs duties on originating goods classified under the tariff lines indicated with "R13" shall be reduced by 15 per cent of the base rate on the date of entry into force of this Agreement and shall remain at that level thereafter;
- (nn) customs duties on originating goods classified under the tariff lines indicated with "R14" shall be reduced by 25 per cent of the base rate on the date of entry into force of this Agreement and shall remain at that level thereafter;

- (oo) customs duties on originating goods classified under the tariff lines indicated with "R15" shall be reduced as follows:
- (i) the customs duties shall be reduced by 7.5 per cent of the base rate on the date of entry into force of this Agreement;
  - (ii) the customs duties shall be reduced to 85 per cent of the base rate from the level set out in subparagraph (i) in three equal annual instalments beginning on 1 April of the second year; and
  - (iii) the customs duties shall remain at the level set out in subparagraph (ii) from the fourth year;
- (pp) customs duties on originating goods classified under the tariff lines indicated with "R16" shall be reduced as follows:
- (i) the customs duties shall be reduced by 37.5 per cent of the base rate on the date of entry into force of this Agreement; and
  - (ii) the customs duties shall be reduced to 50 per cent of the base rate on 1 April of the second year and shall remain at that level thereafter;
- (qq) customs duties on originating goods classified under the tariff lines indicated with "R17" shall be reduced as follows:
- (i) the customs duties shall be reduced by nine forty-fourths of the base rate on the date of entry into force of this Agreement;
  - (ii) the customs duties shall be reduced to 25 per cent of the base rate from the level calculated, without rounding, in subparagraph (i) in eight equal annual instalments beginning on 1 April of the second year; and

- (iii) the customs duties shall remain at the level set out in subparagraph (ii) from the ninth year;
  
- (rr) customs duties on originating goods classified under the tariff lines indicated with "R18" shall be reduced as follows:
  - (i) the customs duties shall be reduced by 5 per cent of the base rate on the date of entry into force of this Agreement;
  - (ii) the customs duties shall be reduced to 90 per cent of the base rate from the level calculated, without rounding, in subparagraph (i) in three equal annual instalments beginning on 1 April of the second year; and
  - (iii) the customs duties shall remain at the level set out in subparagraph (ii) from the fourth year;
  
- (ss) customs duties on originating goods classified under the tariff lines indicated with "R19" shall be reduced as follows:
  - (i) the customs duties shall be reduced by 37.5 per cent of the base rate on the date of entry into force of this Agreement;
  - (ii) the customs duties shall be reduced to 25 per cent of the base rate from the level calculated, without rounding, in subparagraph (i) in three equal annual instalments beginning on 1 April of the second year; and
  - (iii) the customs duties shall remain at the level set out in subparagraph (ii) from the fourth year;
  
- (tt) customs duties on originating goods classified under the tariff lines indicated with "R20" shall be reduced as follows:

- (i) the customs duties shall be reduced by 30 per cent of the base rate on the date of entry into force of this Agreement;
  - (ii) the customs duties shall be reduced to 40 per cent of the base rate from the level set out in subparagraph (i) in three equal annual instalments beginning on 1 April of the second year; and
  - (iii) the customs duties shall remain at the level set out in subparagraph (ii) from the fourth year;
- (uu) customs duties on originating goods classified under the tariff lines indicated with "R21" shall be reduced as follows:
- (i) the customs duties shall be reduced by 31.5 per cent of the base rate on the date of entry into force of this Agreement;
  - (ii) the customs duties shall be reduced to 37 per cent of the base rate from the level set out in subparagraph (i) in three equal annual instalments beginning on 1 April of the second year; and
  - (iii) the customs duties shall remain at the level set out in subparagraph (ii) from the fourth year;
- (vv) customs duties on originating goods classified under the tariff lines indicated with "R22" shall be reduced as follows:
- (i) the customs duties shall be reduced by 33.3 per cent of the base rate on the date of entry into force of this Agreement;
  - (ii) the customs duties shall be reduced to 33.4 per cent of the base rate from the level set out in subparagraph (i) in three equal annual instalments beginning on 1 April of the second year; and

- (iii) the customs duties shall remain at the level set out in subparagraph (ii) from the fourth year;
  
- (ww) customs duties on originating goods classified under the tariff lines indicated with "R23" shall be reduced as follows:
  - (i) the customs duties shall be reduced by 33.5 per cent of the base rate on the date of entry into force of this Agreement;
  
  - (ii) the customs duties shall be reduced to 33 per cent of the base rate from the level set out in subparagraph (i) in three equal annual instalments beginning on 1 April of the second year; and
  
  - (iii) the customs duties shall remain at the level set out in subparagraph (ii) from the fourth year;
  
- (xx) customs duties on originating goods classified under the tariff lines indicated with "PIC" shall be governed by the terms set out in Section B;
  
- (yy) customs duties on originating goods classified under the tariff lines indicated with "Xb" shall be excluded from any commitment of tariff elimination or reduction, and remain at the base rate;
  
- (zz) originating goods classified under the tariff lines indicated with "Xq1", for which tariff rate quotas are set out in Japan's Schedule to the WTO Agreement, shall be excluded from any tariff commitment under this Agreement;
  
- (aaa) originating goods classified under the tariff lines indicated with "Xq2", for which tariff rate quotas are set out by relevant cabinet orders of Japan, shall be excluded from any tariff commitment under this Agreement; and
  
- (bbb) originating goods classified under the tariff lines indicated with "X" shall be excluded from any tariff commitment referred to in paragraph 1 of Part 1 and subparagraphs (a) to (yy).

2. Originating goods classified under the tariff lines indicated with "SG-n" in Column "Note" in the Schedule of Japan shall be subject to the provisions of Section C.
3. The treatment of originating goods classified under the tariff lines indicated with "S" in Column "Note" in the Schedule of Japan shall be subject to review pursuant to subparagraph 3(a) and paragraph 4 of Article 2.8.
4. Paragraph 6 of Part 1 shall not be applied to the case of customs duties on originating goods classified under the tariff lines 210610.219 and 210690.283.

## SECTION B

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

### SUB-SECTION 1

#### Notes for Section B

1. For the purposes of subparagraph 1(xx) of Section A, customs duties on originating goods classified under the tariff lines indicated with "PIC-n" in Column "Note" in the Schedule of Japan shall be governed by the terms applicable to those originating goods, as set out in this Section, beginning on the date of entry into force of this Agreement.
2. No later than a month after the end of each particular year, the Ministry of Agriculture, Forestry and Fisheries of Japan (hereinafter referred to in this Section as "MAFF"), or its successor, shall issue a certificate for the originating goods referred to in each of paragraphs 1 to 10 of Sub-Section 2 which were released in that particular year prior to import permission in accordance with the laws and regulations of Japan (hereinafter referred to in this Section as "UK-Japan Preferential Import Certificate"), following an application by an importer for a UK-Japan Preferential Import Certificate.
3. Where the importer makes a claim for preferential tariff treatment as defined in Article 3.1 for the originating goods referred to in each of paragraphs 1 to 10 of Sub-Section 2, that importer is required to submit the UK-Japan Preferential Import Certificate to the customs authority of Japan prior to import permission. The procedure for submission of UK-Japan Preferential Import Certificates to the customs authority of Japan shall be promptly made publicly available.

4. UK-Japan Preferential Import Certificates shall be submitted by the importer to the customs authority of Japan on or before the following 30 June after the end of each particular year and shall be deemed to have been submitted at the time of import declaration.
5. With regard to the originating goods referred to in each of paragraphs 1 to 10 of Sub-Section 2, the aggregate quantity of such originating goods for which UK-Japan Preferential Import Certificates shall be made available to the importers by MAFF, or its successor, for each particular year shall be the difference between the aggregate quota quantity of the corresponding goods set out in Section B of Part 3 of Annex 2-A to the EU-Japan EPA and the quota quantity confirmed by MAFF, or its successor, to have been utilised by the importer for such corresponding goods under the EU-Japan EPA, in that particular year.<sup>1</sup>
6. Where the total quantity requested in applications for UK-Japan Preferential Import Certificates for the originating goods referred to in each of paragraphs 1 to 10 of Sub-Section 2 exceeds the aggregate quantity referred to in paragraph 5, MAFF, or its successor, shall prioritise those applications submitted on the basis of the order of the dates of approval of release of such originating goods and shall issue UK-Japan Preferential Import Certificates to the extent that the quantity of such originating goods for which UK-Japan Preferential Import Certificates are issued reaches the aggregate quantity referred to in paragraph 5. MAFF, or its successor, shall make publicly available the latest date of the approval of release of such originating goods for which the UK-Japan Preferential Import Certificate was issued to an importer. MAFF, or its successor, shall also make publicly available the aggregate quantity referred to in paragraph 5, the total quantity requested in applications for UK-Japan Preferential Import Certificates and the quantity of such originating goods for which UK-Japan Preferential Import Certificates are issued.
7. With regard to UK-Japan Preferential Import Certificates, MAFF, or its successor, shall promptly make publicly available, through its ministerial ordinances and notifications, the following:

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<sup>1</sup> For greater certainty, the aggregate quantity referred to in this paragraph for a particular year shall be calculated for each of paragraphs 1 to 10 of Sub-Section 2.



- (a) the template and the form of application; and
  - (b) the procedure for application and issuance.
8. The descriptions of product or products set out in each of paragraphs 1 to 10 of Sub-Section 2 are not necessarily exhaustive. These descriptions are inserted for convenience of reference to assist users in understanding this Section and shall not alter or supersede the coverage for the relevant tariff lines covered by each of those paragraphs.

## SUB-SECTION 2

### Preferential tariff treatment for certain originating goods

1. Wheat products
- (a) With respect to originating goods classified under the tariff lines 190410.221, 190420.221, 190430.010, 190490.210 and 210690.214 indicated with "PIC-1" in Column "Note" in the Schedule of Japan, released in a particular year prior to import permission, for which the UK-Japan Preferential Import Certificate is submitted pursuant to Sub-Section 1, those originating goods shall be duty-free, subject to an import mark-up applied by Japan as provided for in subparagraph (c).
  - (b) The originating goods referred to in subparagraph (a), released in a particular year prior to import permission, for which the UK-Japan Preferential Import Certificate is not submitted pursuant to Sub-Section 1, shall be excluded from any tariff commitment under this Agreement.

- (c) With regard to the importation under subparagraph (a), a simultaneous buy-sell (hereinafter referred to in this Section as "SBS") mechanism shall be used by MAFF, or its successor, as a State Trading Enterprise. Japan may collect the import mark-up for goods imported under subparagraph (a). The amount of the import mark-up shall not exceed the amount permitted for the goods under Japan's Schedule to the WTO Agreement.

2. Mixes and doughs and cake mixes

- (a) With respect to originating goods classified under the tariff lines 190120.222, 190120.232, 190120.235 and 190120.243 indicated with "PIC-2" in Column "Note" in the Schedule of Japan, released in a particular year prior to import permission, for which the UK-Japan Preferential Import Certificate is submitted pursuant to Sub-Section 1, those originating goods shall be duty-free.
- (b) The originating goods referred to in subparagraph (a), released in a particular year prior to import permission, for which the UK-Japan Preferential Import Certificate is not submitted pursuant to Sub-Section 1, shall be excluded from any tariff commitment under this Agreement.

3. Food preparations made primarily of wheat

- (a) With respect to originating goods classified under the tariff lines 190190.242, 190190.247, 190190.252 and 190190.267 indicated with "PIC-3" in Column "Note" in the Schedule of Japan, released in a particular year prior to import permission, for which the UK-Japan Preferential Import Certificate is submitted pursuant to Sub-Section 1, those originating goods shall be duty-free.
- (b) The originating goods referred to in subparagraph (a), released in a particular year prior to import permission, for which the UK-Japan Preferential Import Certificate is not submitted pursuant to Sub-Section 1, shall be excluded from any tariff commitment under this Agreement.

4. Food preparations of barley

- (a) With respect to originating goods classified under the tariff lines 190120.141, 190190.161, 190420.231, 190490.310 and 210690.216 indicated with "PIC-4" in Column "Note" in the Schedule of Japan, released in a particular year prior to import permission, for which the UK-Japan Preferential Import Certificate is submitted pursuant to Sub-Section 1, those originating goods shall be duty-free, subject to an import mark-up applied by Japan as provided for in subparagraph (c).
- (b) The originating goods referred to in subparagraph (a), released in a particular year prior to import permission, for which the UK-Japan Preferential Import Certificate is not submitted pursuant to Sub-Section 1, shall be excluded from any tariff commitment under this Agreement.
- (c) With regard to the importation under subparagraph (a), an SBS mechanism shall be used by MAFF, or its successor, as a State Trading Enterprise. Japan may collect the import mark-up for goods imported under subparagraph (a). The amount of the import mark-up shall not exceed the amount permitted for the goods under Japan's Schedule to the WTO Agreement.

5. Coffee, tea mixes, food preparations and doughs

- (a) With respect to originating goods classified under the tariff lines 170290.219, 190120.239, 190190.217, 190190.248, 190190.253, 210112.110, 210112.246, 210120.246, 210690.251, 210690.271, 210690.272 and 210690.281 indicated with "PIC-5" in Column "Note" in the Schedule of Japan, released in a particular year prior to import permission, for which the UK-Japan Preferential Import Certificate is submitted pursuant to Sub-Section 1, those originating goods shall be duty-free.
- (b) The originating goods referred to in subparagraph (a), released in a particular year prior to import permission, for which the UK-Japan Preferential Import Certificate is not submitted pursuant to Sub-Section 1, shall be excluded from any tariff commitment under this Agreement.

6. Food preparations

- (a) With respect to originating goods classified under the tariff line 210690.590 indicated with "PIC-6" in Column "Note" in the Schedule of Japan, released in a particular year prior to import permission, for which the UK-Japan Preferential Import Certificate is submitted pursuant to Sub-Section 1, those originating goods shall be duty-free.
- (b) The originating goods referred to in subparagraph (a), released in a particular year prior to import permission, for which the UK-Japan Preferential Import Certificate is not submitted pursuant to Sub-Section 1, shall be excluded from any tariff commitment under this Agreement.

7. Food preparations containing more than 50 per cent of sucrose, and cocoa powder

- (a) With respect to originating goods classified under the tariff lines 170113.000, 170114.190, 200540.190, 200551.190, 200599.119, 210690.282 and 210690.510 indicated with "PIC-7" in Column "Note" in the Schedule of Japan, released in a particular year prior to import permission, for which the UK-Japan Preferential Import Certificate is submitted pursuant to Sub-Section 1, those originating goods shall be duty-free.
- (b) With respect to originating goods classified under the tariff lines 190190.219 and 210690.284 indicated with "PIC-7" in Column "Note" in the Schedule of Japan, released in a particular year prior to import permission, for which the UK-Japan Preferential Import Certificate is submitted pursuant to Sub-Section 1, the customs duties shall be reduced as follows:

Year	Rate of customs duties (%)
1	26.5
2	25.4
3	24.3
4	23.3
5	22.2
6	21.1
7	20.0
8	18.9
9	17.9
For the 10th year and for each subsequent year, the customs duties shall remain at 17.9%.	

- (c) With respect to originating goods classified under the tariff line 180610.100 indicated with "PIC-7" in Column "Note" in the Schedule of Japan, released in a particular year prior to import permission, for which the UK-Japan Preferential Import Certificate is submitted pursuant to Sub-Section 1, the customs duties shall be reduced as follows:

Year	Rate of customs duties (%)
1	25.7
2	24.3
3	23.0
4	21.6
5	20.3
6	18.9
7	17.6
8	16.2
9	14.9
For the 10th year and for each subsequent year, the customs duties shall remain at 14.9%.	

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

8. Food preparations containing cocoa

- (a) With respect to originating goods classified under the tariff line 180620.290 indicated with "PIC-8" in Column "Note" in the Schedule of Japan, released in a particular year prior to import permission, for which the UK-Japan Preferential Import Certificate is submitted pursuant to Sub-Section 1, the customs duties shall be reduced as follows:

Year	Rate of customs duties (%)
1	18.4
2	17.4
3	16.5
4	15.5
5	14.5
6	13.6
7	12.6
8	11.6
9	10.7
For the 10th year and for each subsequent year, the customs duties shall remain at 10.7%.	

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

9. Food preparations containing cocoa (for the preparation of chocolate)

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

10. Cheeses

- (a) With respect to originating goods classified under the tariff line 040610.020 indicated with "PIC-10" in Column "Note" in the Schedule of Japan, released in a particular year prior to import permission, for which the UK-Japan Preferential Import Certificate is submitted pursuant to Sub-Section 1, the customs duties shall be eliminated as follows:

Year	Rate of customs duties (%)
1	18.2
2	16.8
3	15.4
4	14.0
5	12.6
6	11.2
7	9.8
8	8.4
9	7.0
10	5.6
11	4.2
12	2.8
13	1.4
14	0.0
For the 15th year and for each subsequent year, the customs duties shall remain at zero.	

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



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

- (c) With respect to originating goods classified under the tariff lines 040620.100 and 040630.000 indicated with "PIC-10" in Column "Note" in the Schedule of Japan, released in a particular year prior to import permission, for which the UK-Japan Preferential Import Certificate is submitted pursuant to Sub-Section 1, the customs duties shall be eliminated as follows:

Year	Rate of customs duties (%)
1	32.5
2	30.0
3	27.5
4	25.0
5	22.5
6	20.0
7	17.5
8	15.0
9	12.5
10	10.0
11	7.5
12	5.0
13	2.5
14	0.0
For the 15th year and for each subsequent year, the customs duties shall remain at zero.	

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

## SECTION C

### Agricultural safeguard measures

#### SUB-SECTION 1

##### Notes for Section C

1. This Section sets out:
  - (a) the originating agricultural goods that may be subject to agricultural safeguard measures pursuant to paragraph 2 of Section A;
  - (b) the trigger levels for applying such measures; and
  - (c) the maximum rate of customs duty that may be applied in each year for each such good.
2. Notwithstanding Article 2.8, Japan may apply an agricultural safeguard measure to the originating agricultural goods classified under the tariff lines indicated with "SG1\*", "SG1\*\*", "SG2", "SG3", "SG4\*", "SG4\*\*", "SG5" or "SG6" in Column "Note" in the Schedule of Japan. Japan may apply such measure only under the conditions set out in this Section and only in accordance with the terms set out in this Section.
3. If the conditions set out in this Section are satisfied, Japan may, as an agricultural safeguard measure, increase the rate of customs duty on such an originating agricultural good to a level not exceeding the lesser of:
  - (a) the most-favoured-nation applied rate of customs duty in effect at the time of the application of the agricultural safeguard measure;
  - (b) the most-favoured-nation applied rate of customs duty in effect on the day immediately preceding the date of entry into force of this Agreement; and

- (c) the rate of customs duty set out in this Section.
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- 4. Japan shall implement any agricultural safeguard measure in a transparent manner. Japan shall, within 60 days of the date of imposing the agricultural safeguard measure, notify the United Kingdom thereof in writing and provide the United Kingdom with relevant data concerning the measure. Japan shall, on written request of the United Kingdom, respond to specific questions from, and provide information to, the United Kingdom, including by 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) is zero.
  - 6. For the purposes of this Section:
    - (a) "fiscal year" means a Japanese fiscal year beginning on 1 April and ending on the following 31 March; and
    - (b) "quarter" means a period:
      - (i) from 1 April until 30 June;
      - (ii) from 1 July until 30 September;
      - (iii) from 1 October until 31 December; or
      - (iv) from 1 January until 31 March.

## SUB-SECTION 2

### Agricultural safeguard measure for beef

1. In accordance with paragraph 2 of Sub-Section 1, with respect to the originating agricultural goods classified under the tariff lines indicated with "SG1\*" in Column "Note" in the Schedule of Japan (hereinafter referred to in this Sub-Section as "SG1\* goods") and the originating agricultural goods classified under the tariff lines indicated with "SG1\*\*" in Column "Note" in the Schedule of Japan (hereinafter referred to in this Sub-Section as "SG1\*\* goods"), Japan may apply an agricultural safeguard measure only if the aggregate volume of imports of those originating agricultural goods from the United Kingdom, and of the "originating agricultural goods" as defined in paragraph 1 of Article 2.5 of the EU-Japan EPA and classified under the tariff lines indicated with "SG1\*" and "SG1\*\*" in Column "Note" in the Schedule of Japan referred to in paragraph 1 of Sub-Section 2 of Section C of Part 3 of Annex 2-A to the EU-Japan EPA, for a particular year exceeds the trigger level set out as follows:
  - (a) 45,056 metric tonnes for the first year;
  - (b) 45,833 metric tonnes for the second year;
  - (c) 46,611 metric tonnes for the third year;
  - (d) 47,389 metric tonnes for the fourth year;
  - (e) 48,167 metric tonnes for the fifth year;
  - (f) 48,944 metric tonnes for the sixth year;
  - (g) 49,722 metric tonnes for the seventh year;
  - (h) 50,500 metric tonnes for the eighth year;

- (i) from the ninth year until the 13th year, for each year, the trigger level of the previous year plus 385 metric tonnes; and
  - (j) from the 14th year, for each year, the trigger level of the previous year plus 770 metric tonnes.
2. (a) For SG1\* goods, the rate of customs duty referred to in subparagraph 3(c) of Sub-Section 1 shall be:
- (i) 38.5 per cent for the first year;
  - (ii) 30.0 per cent from the second year until the eighth year;
  - (iii) 20.0 per cent from the ninth year until the 12th year;
  - (iv) 18.0 per cent for the 13th year; and
  - (v) from the 14th year:
    - (A) one percentage point less than the rate of customs duty of the previous year, if Japan did not apply an agricultural safeguard measure under this 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) 38.5 per cent for the first year;
  - (ii) 32.7 per cent for the second year;
  - (iii) 30.6 per cent for the third year;

(iv) 30.0 per cent from the fourth year until the eighth year;

(v) 20.0 per cent from the ninth year until the 12th year;

(vi) 18.0 per cent for the 13th year; and

(vii) from the 14th year:

(A) one percentage point less than the rate of customs duty of the previous year, if Japan did not apply an agricultural safeguard measure under this Sub-Section in the previous year; or

(B) the same as the rate of customs duty of the previous year, if Japan applied an agricultural safeguard measure under this Sub-Section in the previous year.

(c) If the condition set out in paragraph 1 is satisfied in one year and, as a result thereof, an agricultural safeguard measure is in effect during the following year pursuant to subparagraph 3(b) or (c), the rate of customs duty referred to in subparagraph 3(c) of Sub-Section 1 for the purpose of that agricultural safeguard measure shall, for the duration of that measure, be set at the level applicable for the year in which the condition set out in paragraph 1 was satisfied.

3. An agricultural safeguard measure referred to in paragraph 1 may be maintained:

(a) if the aggregate volume of imports referred to in paragraph 1 in any fiscal year exceeds the trigger level set out in paragraph 1 on or before 31 January, until the end of that fiscal year;

(b) if the aggregate volume of imports referred to in paragraph 1 in any fiscal year exceeds the trigger level set out in paragraph 1 during the month of February, for a period of 45 days beginning on the date of the application of the agricultural safeguard measure; and

- (c) if the aggregate volume of imports referred to in paragraph 1 in any fiscal year exceeds the trigger level set out in paragraph 1 during the month of March, for a period of 30 days beginning on the date of the application of the agricultural safeguard measure.
4. (a) For the purposes of this Sub-Section, the period during which an agricultural safeguard measure may be maintained shall commence no later than the day following the fifth business day after the end of the publication period referred to in subparagraph (c) in which the condition set out in paragraph 1 is satisfied.
- (b) For the purposes of this Sub-Section, as an exceptional measure taken for the implementation of this Sub-Section, the customs authority of Japan shall, no later than five business days after the end of each publication period, publish the aggregate volume of imports referred to in paragraph 1 between:
- (i) the beginning of the fiscal year and the end of the publication period; and
  - (ii) from the ninth year until the 13th year, the beginning of the quarter and the end of the publication period.
- (c) For the purposes of this Sub-Section, "publication period" means:
- (i) the period from the first day of each month until the 10th day of that month;
  - (ii) the period from the 11th day of each month until the 20th day of that month; and
  - (iii) the period from the 21st day of each month until the final day of that month.



5. (a) Notwithstanding paragraph 1, if, during any year from the ninth year until the 13th year, the aggregate volume of imports referred to in paragraph 1 in any quarter exceeds the quarterly safeguard trigger volume set out in subparagraph (b), Japan may increase the rates of customs duties on SG1\* goods and SG1\*\* goods from the United Kingdom in accordance with paragraph 3 of Sub-Section 1 for a period of 90 days. The 90 day period shall commence no later than the day following the fifth business day after the end of the publication period in which the aggregate volume of imports referred to in paragraph 1 in the quarter exceeded the quarterly safeguard trigger volume. The rate of customs duty referred to in subparagraph 3(c) of Sub-Section 1, if the condition set out in this paragraph is satisfied, shall be:
- (i) 20.0 per cent from the ninth year until the 12th year; and
  - (ii) 18.0 per cent for the 13th year.
- (b) For the purposes of this paragraph, the "quarterly safeguard trigger volume" means 117 per cent of one fourth of the trigger level set out in subparagraph 1(i) for the respective year.
- (c) Notwithstanding paragraph 1, if, during any year from the ninth year until the 13th year, the aggregate volume of imports referred to in paragraph 1 exceeds the trigger level set out in subparagraph 1(i) for the respective year, at the same time as the aggregate volume of imports referred to in paragraph 1 in the quarter exceeds the quarterly safeguard trigger volume set out in subparagraph (b), Japan may maintain an agricultural safeguard measure under this Sub-Section until the later of the end of the 90 day period provided for in subparagraph (a) or the end of the periods provided for in paragraph 3.
6. If the agricultural safeguard measure under Sub-Section 2 of Section C of Part 3 of Annex 2-A to the EU-Japan EPA ceases to be applied in accordance with paragraph 6 of that Sub-Section, Japan shall not thereafter apply an agricultural safeguard measure under this Sub-Section.

7. Notwithstanding paragraph 1, if the importation into Japan from the United Kingdom of SG1\* goods and SG1\*\* goods has been wholly or substantially suspended for more than 36 months due to sanitary concerns, Japan shall not apply an agricultural safeguard measure under this Sub-Section to such goods from the United Kingdom for 48 months after the whole or substantial lifting of the suspension. If the importation from the United Kingdom of such goods had been suspended, and a natural disaster, such as severe drought, disrupts the recovery of the production of such goods in the United Kingdom, the period in which Japan shall not apply an agricultural safeguard measure under this Sub-Section to such goods from the United Kingdom shall be 60 months.
  
8. If the year in which this Agreement enters into force is less than 12 months, the applicable trigger level for that year for the purposes of paragraph 1 shall be determined by multiplying the trigger level set out in paragraph 1 for SG1\* goods and SG1\*\* goods for that year by a fraction the numerator of which shall be the number of months between the date of entry into force of this Agreement and the following 31 March and the denominator of which shall be 12. For the purpose of determining the applicable trigger level in accordance with the previous sentence, any fraction of less than 1.0 shall be rounded to the nearest whole number (in the case of 0.5, the fraction shall be rounded to 1.0).

### SUB-SECTION 3

#### Agricultural safeguard measure for pork

1. In accordance with paragraph 2 of Sub-Section 1, with respect to the originating agricultural goods classified under the tariff lines indicated with "SG2" in Column "Note" in the Schedule of Japan (hereinafter referred to in this Sub-Section as "SG2 goods"), Japan may apply an agricultural safeguard measure only if the following condition is satisfied:

- (a) in the first year and the second year, Japan may apply an agricultural safeguard measure under this Sub-Section to SG2 goods only if the aggregate volume of imports of SG2 goods from the United Kingdom, and of the "originating agricultural goods" as defined in paragraph 1 of Article 2.5 of the EU-Japan EPA and classified under the tariff lines indicated with "SG2" in Column "Note" in the Schedule of Japan referred to in paragraph 1 of Sub-Section 3 of Section C of Part 3 of Annex 2-A to the EU-Japan EPA (hereinafter referred to in this Sub-Section as "aggregate volume of imports of SG2 goods and their corresponding goods from the European Union"), for the respective year exceeds 116 per cent of the largest annual aggregate volume of imports of SG2 goods and their corresponding goods from the European Union during any of the preceding three fiscal years;
- (b) in the third year and the fourth year:
- (i) Japan may apply an agricultural safeguard measure under this Sub-Section to SG2 goods imported at a price equal to or greater than the threshold price<sup>1</sup> for those SG2 goods only if the aggregate volume of imports of SG2 goods and their corresponding goods from the European Union imported at such a price for the respective year exceeds 116 per cent of the largest annual aggregate volume of imports of SG2 goods and their corresponding goods from the European Union during any of the preceding three fiscal years; or
- (ii) Japan may apply an agricultural safeguard measure under this Sub-Section to SG2 goods imported at a price less than the threshold price for those SG2 goods only if the aggregate volume of imports of SG2 goods and their corresponding goods from the European Union imported at such a price for the respective year exceeds:
- (A) 63,000 metric tonnes for the third year; and

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<sup>1</sup> For the purposes of subparagraphs (b) and (c), "threshold price" means:

- (a) 399 yen per kilogramme for the originating agricultural goods classified under the tariff lines 020312.021, 020312.023, 020319.021, 020319.023, 020322.021, 020322.023, 020329.021, 020329.023, 020630.092, 020630.093, 020649.092 and 020649.093; and
- (b) 299.25 yen per kilogramme for the originating agricultural goods classified under the tariff lines 020311.020, 020311.030, 020321.020 and 020321.030.

(B) 71,400 metric tonnes for the fourth year; and

(c) from the fifth year until the ninth year:

(i) Japan may apply an agricultural safeguard measure under this Sub-Section to SG2 goods imported at a price equal to or greater than the threshold price for those SG2 goods only if the aggregate volume of imports of SG2 goods and their corresponding goods from the European Union imported at such a price for the respective year exceeds 119 per cent of the largest annual aggregate volume of imports of SG2 goods and their corresponding goods from the European Union during any of the preceding three fiscal years; or

(ii) Japan may apply an agricultural safeguard measure under this Sub-Section to SG2 goods imported at a price less than the threshold price for those SG2 goods only if the aggregate volume of imports of SG2 goods and their corresponding goods from the European Union imported at such a price for the respective year exceeds:

(A) 79,800 metric tonnes for the fifth year;

(B) 88,200 metric tonnes for the sixth year;

(C) 96,600 metric tonnes for the seventh year;

(D) 105,000 metric tonnes for the eighth year; and

(E) 105,000 metric tonnes for the ninth year.

2. For SG2 goods, the rate of customs duty referred to in subparagraph 3(c) of Sub-Section 1 shall be:

(a) for SG2 goods classified under the tariff lines 020311.040, 020312.022, 020319.022, 020321.040, 020322.022, 020329.022, 020630.099 and 020649.099:

(i) 4.0 per cent for the first year;

- (ii) 3.4 per cent from the second year until the fourth year;
  - (iii) 2.8 per cent from the fifth year until the seventh year; and
  - (iv) 2.2 per cent in the eighth year and the ninth year;
- (b) for SG2 goods classified under the tariff lines 020312.021, 020312.023, 020319.021, 020319.023, 020322.021, 020322.023, 020329.021, 020329.023, 020630.092, 020630.093, 020649.092 and 020649.093, the lesser of:
- (i) the difference between CIF import price per kilogramme and the First Safeguard Standard Import Price<sup>1</sup>; and
  - (ii) the first alternative rate<sup>2</sup>; and
- (c) for SG2 goods classified under the tariff lines 020311.020, 020311.030, 020321.020 and 020321.030, the lesser of:
- (i) the difference between CIF import price per kilogramme and the Second Safeguard Standard Import Price<sup>3</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 for the first year and the second year;
- (b) 100 yen per kilogramme from the third year until the seventh year; and
- (c) 70 yen per kilogramme for the eighth year and the ninth year.

<sup>3</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.

(ii) the second alternative rate<sup>1</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.
4. Japan shall not apply or maintain any agricultural safeguard measure under this Sub-Section after the end of the ninth year.
5. If the year in which this Agreement enters into force is less than 12 months, the applicable trigger level for that year for the purposes of paragraph 1 shall be determined by multiplying the trigger level set out in paragraph 1 for SG2 goods for that year by a fraction the numerator of which shall be the number of months between the date of entry into force of this Agreement and the following 31 March and the denominator of which shall be 12. For the purpose of determining the applicable trigger level in accordance with the previous sentence, any fraction of less than 1.0 shall be rounded to the nearest whole number (in the case of 0.5, the fraction shall be rounded to 1.0).

#### SUB-SECTION 4

##### Agricultural safeguard measure for processed pork

1. In accordance with paragraph 2 of Sub-Section 1, with respect to the originating agricultural goods classified under the tariff lines indicated with "SG3" in Column "Note" in the Schedule of Japan (hereinafter referred to in this Sub-Section as "SG3 goods"), Japan may apply an agricultural safeguard measure only if the following condition is satisfied:

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<sup>1</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 for the first year and second year;
- (b) 75 yen per kilogramme from the third year until the seventh year; and
- (c) 52.50 yen per kilogramme for the eighth year and the ninth year.

- (a) from the first year until the fourth year, Japan may apply an agricultural safeguard measure under this Sub-Section to SG3 goods only if the aggregate volume of imports of SG3 goods from the United Kingdom, and of the "originating agricultural goods" as defined in paragraph 1 of Article 2.5 of the EU-Japan EPA and classified under the tariff lines indicated with "SG3" in Column "Note" in the Schedule of Japan referred to in paragraph 1 of Sub-Section 4 of Section C of Part 3 of Annex 2-A to the EU-Japan EPA (hereinafter referred to in this Sub-Section as "aggregate volume of imports of SG3 goods and their corresponding goods from the European Union"), for the respective year exceeds 118 per cent of the largest annual aggregate volume of imports of SG3 goods and their corresponding goods from the European Union during any of the preceding three fiscal years; and
  - (b) from the fifth year until the ninth year, Japan may apply an agricultural safeguard measure under this Sub-Section to SG3 goods only if the aggregate volume of imports of SG3 goods and their corresponding goods from the European Union for the respective year exceeds 121 per cent of the largest annual aggregate volume of imports of SG3 goods and their corresponding goods from the European Union during any of the preceding three fiscal years.
2. (a) For SG3 goods, the rate of customs duty referred to in subparagraph 3(c) of Sub-Section 1 shall be:
- (i) 85 per cent of the base rate for the first year and the second year;
  - (ii) 60 per cent of the base rate from the third year until the seventh year; and
  - (iii) 45 per cent of the base rate for the eighth year and the ninth year.

- (b) For the purposes of subparagraph (a), the base rate shall be comprised of an *ad valorem* duty component and a specific duty component, each of which shall be reduced to the percentages identified in subparagraph (a) to determine the rate of customs duty referred to in subparagraph 3(c) of Sub-Section 1. The *ad valorem* duty component of the base rate shall be 8.5 per cent, and the specific duty component shall be equal to 614.85 yen per kilogramme minus 60 per cent of the CIF import price per kilogramme of the respective SG3 good.
3. Any agricultural safeguard measure applied under this Sub-Section may be maintained only until the end of the year in which the condition set out in paragraph 1 is satisfied.
4. Japan shall not apply any agricultural safeguard measure under this Sub-Section after the end of the ninth year.
5. If the year in which this Agreement enters into force is less than 12 months, the applicable trigger level for that year for the purposes of paragraph 1 shall be determined by multiplying the trigger level set out in paragraph 1 for SG3 goods for that year by a fraction the numerator of which shall be the number of months between the date of entry into force of this Agreement and the following 31 March and the denominator of which shall be 12. For the purpose of determining the applicable trigger level in accordance with the previous sentence, any fraction of less than 1.0 shall be rounded to the nearest whole number (in the case of 0.5, the fraction shall be rounded to 1.0).



## SUB-SECTION 5

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

1. In accordance with paragraph 2 of Sub-Section 1, with respect to the originating agricultural goods classified under the tariff lines indicated with "SG4\*" in Column "Note" in the Schedule of Japan, Japan may apply an agricultural safeguard measure only if the aggregate volume of imports of those originating agricultural goods from the United Kingdom, and of the "originating agricultural goods" as defined in paragraph 1 of Article 2.5 of the EU-Japan EPA and classified under the tariff lines indicated with "SG4\*" in Column "Note" in the Schedule of Japan referred to in paragraph 1 of Sub-Section 5 of Section C of Part 3 of Annex 2-A to the EU-Japan EPA, for a particular year exceeds the trigger level set out as follows:
  - (a) 2,267 metric tonnes for the first year;
  - (b) 2,400 metric tonnes for the second year;
  - (c) 2,533 metric tonnes for the third year;
  - (d) 2,667 metric tonnes for the fourth year;
  - (e) 2,800 metric tonnes for the fifth year;
  - (f) 2,933 metric tonnes for the sixth year;
  - (g) 3,067 metric tonnes for the seventh year;
  - (h) 3,200 metric tonnes for the eighth year;
  - (i) 3,544 metric tonnes for the ninth year;
  - (j) 3,888 metric tonnes for the 10th year;
  - (k) 4,232 metric tonnes for the 11th year;

- (l) 4,690 metric tonnes for the 12th year;
- (m) 5,148 metric tonnes for the 13th year;
- (n) 5,606 metric tonnes for the 14th year;
- (o) 6,064 metric tonnes for the 15th year;
- (p) 6,522 metric tonnes for the 16th year;
- (q) 6,980 metric tonnes for the 17th year;
- (r) 7,438 metric tonnes for the 18th year; and
- (s) from the 19th year, for each year, the trigger level of the previous year plus 573 metric tonnes.

2. For the originating agricultural goods classified under the tariff lines indicated with "SG4\*", the rate of customs duty referred to in subparagraph 3(c) of Sub-Section 1 shall be:

- (a) 29.8 per cent plus 120 yen per kilogramme from the first year until the third year;
- (b) 23.8 per cent plus 105 yen per kilogramme from the fourth year until the eighth year;
- (c) 19.4 per cent plus 90 yen per kilogramme from the ninth year until the 13th year;
- (d) 13.4 per cent plus 75 yen per kilogramme from the 14th year until the 18th year; and
- (e) from the 19th year:

- (i) if an agricultural safeguard measure set out in this Sub-Section was not applied in the previous year, the *ad valorem* duty component of the rate of customs duty shall be 1.9 per cent lower than it was in the previous year and the specific duty component of the rate of customs duty shall be 10.70 yen per kilogramme lower than it was in the previous year; or
  - (ii) if an agricultural safeguard measure set out in this Sub-Section was applied in the previous year, the *ad valorem* duty component of the rate of customs duty shall be 1.0 per cent lower than it was in the previous year and the specific duty component of the rate of customs duty shall be 5 yen per kilogramme lower than it was in the previous year.
- 3. Any agricultural safeguard measure applied under this Sub-Section may be maintained only until the end of the year in which the condition set out in paragraph 1 is satisfied.
- 4. If the agricultural safeguard measure under Sub-Section 5 of Section C of Part 3 of Annex 2-A to the EU-Japan EPA ceases to be applied in accordance with paragraph 4 of that Sub-Section, Japan shall not thereafter apply an agricultural safeguard measure under this Sub-Section.
- 5. (a) Notwithstanding paragraph 1, Japan shall not apply any agricultural safeguard measure under this Sub-Section if:
  - (i) there is a domestic shortage of skimmed milk powder in Japan; or
  - (ii) there is no demonstrable reduction in domestic demand for skimmed milk powder in Japan.
- (b) If Japan applies an agricultural safeguard measure under this Sub-Section when the United Kingdom believes that either of the conditions set out in subparagraph (a) has been satisfied, the United Kingdom may:

- (i) ask Japan to provide an explanation of why Japan does not consider either of the conditions set out in subparagraph (a) to have been satisfied; and
  - (ii) request Japan to cease application of the agricultural safeguard measure for the remainder of the year.
6. If the year in which this Agreement enters into force is less than 12 months, the applicable trigger level for that year for the purposes of paragraph 1 shall be determined by multiplying the trigger level set out in paragraph 1 for the originating agricultural goods classified under the tariff lines indicated with "SG4\*" for that year by a fraction the numerator of which shall be the number of months between the date of entry into force of this Agreement and the following 31 March and the denominator of which shall be 12. For the purpose of determining the applicable trigger level in accordance with the previous sentence, any fraction of less than 1.0 shall be rounded to the nearest whole number (in the case of 0.5, the fraction shall be rounded to 1.0).

#### SUB-SECTION 6

##### Agricultural safeguard measure for whey powder

1. In accordance with paragraph 2 of Sub-Section 1, with respect to the originating agricultural goods classified under the tariff lines indicated with "SG4\*\*" in Column "Note" in the Schedule of Japan, Japan may apply an agricultural safeguard measure only if the aggregate volume of imports of those originating agricultural goods from the United Kingdom, and of the "originating agricultural goods" as defined in paragraph 1 of Article 2.5 of the EU-Japan EPA and classified under the tariff lines indicated with "SG4\*\*" in Column "Note" in the Schedule of Japan referred to in paragraph 1 of Sub-Section 6 of Section C of Part 3 of Annex 2-A to the EU-Japan EPA, for a particular year exceeds the trigger level set out as follows:
  - (a) 2,611 metric tonnes for the first year;
  - (b) 2,767 metric tonnes for the second year;

- (c) 2,922 metric tonnes for the third year;
- (d) 3,078 metric tonnes for the fourth year;
- (e) 3,233 metric tonnes for the fifth year;
- (f) 3,389 metric tonnes for the sixth year;
- (g) 3,544 metric tonnes for the seventh year;
- (h) 3,700 metric tonnes for the eighth year;
- (i) 3,929 metric tonnes for the ninth year;
- (j) 4,158 metric tonnes for the 10th year;
- (k) 4,502 metric tonnes for the 11th year;
- (l) 4,846 metric tonnes for the 12th year;
- (m) 5,190 metric tonnes for the 13th year; and
- (n) from the 14th year, for each year, the trigger level of the previous year plus 458 metric tonnes.

2. For the originating agricultural goods classified under the tariff lines indicated with "SG4\*\*", the rate of customs duty referred to in subparagraph 3(c) of Sub-Section 1 shall be:

- (a) 29.8 per cent plus 75 yen per kilogramme from the first year until the third year;
- (b) 23.8 per cent plus 45 yen per kilogramme from the fourth year until the eighth year;
- (c) 13.4 per cent plus 30 yen per kilogramme from the ninth year until the 13th year; and

- (d) from the 14th year:
- (i) if an agricultural safeguard measure set out in this Sub-Section was not applied in the previous year, the *ad valorem* duty component of the rate of customs duty shall be 2.0 per cent lower than it was in the previous year and the specific duty component of the rate of customs duty shall be 4 yen per kilogramme lower than it was in the previous year; or
  - (ii) if an agricultural safeguard measure set out in this Sub-Section was applied in the previous year, the *ad valorem* duty component of the rate of customs duty shall be 1.0 per cent lower than it was in the previous year and the specific duty component of the rate of customs duty shall be 2 yen per kilogramme lower than it was in the previous year.
3. Any agricultural safeguard measure applied under this Sub-Section may be maintained only until the end of the year in which the condition set out in paragraph 1 is satisfied.
4. If the agricultural safeguard measure under Sub-Section 6 of Section C of Part 3 of Annex 2-A to the EU-Japan EPA ceases to be applied in accordance with paragraph 4 of that Sub-Section, Japan shall not thereafter apply an agricultural safeguard measure under this Sub-Section.
5. If the year in which this Agreement enters into force is less than 12 months, the applicable trigger level for that year for the purposes of paragraph 1 shall be determined by multiplying the trigger level set out in paragraph 1 for the originating agricultural goods classified under the tariff lines indicated with "SG4\*\*" for that year by a fraction the numerator of which shall be the number of months between the date of entry into force of this Agreement and the following 31 March and the denominator of which shall be 12. For the purpose of determining the applicable trigger level in accordance with the previous sentence, any fraction of less than 1.0 shall be rounded to the nearest whole number (in the case of 0.5, the fraction shall be rounded to 1.0).

## SUB-SECTION 7

### Agricultural safeguard measure for fresh oranges

1. In accordance with paragraph 2 of Sub-Section 1, with respect to the originating agricultural goods classified under the tariff lines indicated with "SG5" in Column "Note" in the Schedule of Japan, Japan may apply an agricultural safeguard measure only if the aggregate volume of imports of those originating agricultural goods from the United Kingdom, and of the "originating agricultural goods" as defined in paragraph 1 of Article 2.5 of the EU-Japan EPA and classified under the tariff lines indicated with "SG5" in Column "Note" in the Schedule of Japan referred to in paragraph 1 of Sub-Section 7 of Section C of Part 3 of Annex 2-A to the EU-Japan EPA, between 1 December and the following 31 March for the fiscal year exceeds 2,000 metric tonnes, except as provided in paragraph 5.
2. For the originating agricultural goods classified under the tariff lines indicated with "SG5", the rate of customs duty referred to in subparagraph 3(c) of Sub-Section 1 shall be:
  - (a) 28 per cent for the first year and the second year; and
  - (b) 20 per cent from the third year until the fifth year.
3. Any agricultural safeguard measure applied under this Sub-Section may be maintained only until the end of the year in which the condition set out in paragraph 1 is satisfied.
4. Japan shall not apply any agricultural safeguard measure under this Sub-Section after the end of the fifth year.

5. If the year in which this Agreement enters into force is less than four months, the applicable trigger level for that year for the purposes of paragraph 1 shall be determined by multiplying 2,000 metric tonnes by a fraction the numerator of which shall be the number of months between the date of entry into force of this Agreement and the following 31 March and the denominator of which shall be 4. For the purpose of determining the applicable trigger level in accordance with the previous sentence, any fraction of less than 1.0 shall be rounded to the nearest whole number (in the case of 0.5, the fraction shall be rounded to 1.0).

## SUB-SECTION 8

### Agricultural safeguard measure for race horses

1. In accordance with paragraph 2 of Sub-Section 1, with respect to the originating agricultural goods classified under the tariff lines indicated with "SG6" in Column "Note" in the Schedule of Japan, Japan may apply an agricultural safeguard measure only if the CIF import price per each of those originating agricultural goods, expressed in the Japanese yen, is less than 90 per cent of the trigger price. The trigger price shall be the price that has been agreed in accordance with paragraph 4, or 10.7 million yen if there has been no specific agreement on the trigger price in accordance with paragraph 4.
2. For the originating agricultural goods classified under the tariff lines indicated with "SG6", the rate of customs duty referred to in subparagraph 3(c) of Sub-Section 1 shall be the rate of customs duty determined for those originating agricultural goods in accordance with category "B15" as set out in subparagraph 1(x) of Section A plus:
  - (a) if the difference between the CIF import price per each of the originating agricultural goods and the trigger price is greater than 10 per cent but less than or equal to 40 per cent of the trigger price, 30 per cent of the difference between the most-favoured-nation applied rate of customs duty in effect at the time of importation and the rate of customs duty applied to the originating agricultural goods in accordance with category "B15" as set out in subparagraph 1(x) of Section A;



- (b) if the difference between the CIF import price per each of the originating agricultural goods and the trigger price is greater than 40 per cent but less than or equal to 60 per cent of the trigger price, 50 per cent of the difference between the most-favoured-nation applied rate of customs duty in effect at the time of importation and the rate of customs duty applied to the originating agricultural goods in accordance with category "B15" as set out in subparagraph 1(x) of Section A;
  - (c) if the difference between the CIF import price per each of the originating agricultural goods and the trigger price is greater than 60 per cent but less than or equal to 75 per cent of the trigger price, 70 per cent of the difference between the most-favoured-nation applied rate of customs duty in effect at the time of importation and the rate of customs duty applied to the originating agricultural goods in accordance with category "B15" as set out in subparagraph 1(x) of Section A; and
  - (d) if the difference between the CIF import price per each of the originating agricultural goods and the trigger price is greater than 75 per cent of the trigger price, the difference between the most-favoured-nation applied rate of customs duty in effect at the time of importation and the rate of customs duty applied to the originating agricultural goods in accordance with category "B15" as set out in subparagraph 1(x) of Section A.
3. Japan shall not apply any agricultural safeguard measure under this Sub-Section after the end of the 13th year.
  4. On request of the United Kingdom, Japan and the United Kingdom shall consult on the operation of the agricultural safeguard measure set out in this Sub-Section and may mutually agree to periodically evaluate and update the trigger price.

SECTION D

Schedule of Japan

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	As from 19th year	
SECTION I LIVE ANIMALS, ANIMAL 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	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	Free
01.02	Live bovine animals																							
	Cattle																							
0102.29	Other																							
	1 Weighing not more than 300 kg																							
010229.100		38,250 yen/each	B15		31,078.13 yen/each	28,687.50 yen/each	26,296.88 yen/each	23,906.25 yen/each	21,515.63 yen/each	19,125.00 yen/each	16,734.38 yen/each	14,343.75 yen/each	11,953.13 yen/each	9,562.50 yen/each	7,171.88 yen/each	4,781.25 yen/each	2,390.63 yen/each	Free	Free	Free	Free	Free	Free	Free
	2 Other																							
010229.200		63,750 yen/each	B15		51,796.88 yen/each	47,812.50 yen/each	43,828.13 yen/each	39,843.75 yen/each	35,859.38 yen/each	31,875.00 yen/each	27,890.63 yen/each	23,906.25 yen/each	19,921.88 yen/each	15,937.50 yen/each	11,953.13 yen/each	7,968.75 yen/each	3,984.38 yen/each	Free	Free	Free	Free	Free	Free	Free
0102.90	Other																							
	2 Other																							
010290.210	(1) Weighing not more than 300 kg	38,250 yen/each	B15		31,078.13 yen/each	28,687.50 yen/each	26,296.88 yen/each	23,906.25 yen/each	21,515.63 yen/each	19,125.00 yen/each	16,734.38 yen/each	14,343.75 yen/each	11,953.13 yen/each	9,562.50 yen/each	7,171.88 yen/each	4,781.25 yen/each	2,390.63 yen/each	Free	Free	Free	Free	Free	Free	Free
010290.290	(2) Other	63,750 yen/each	B15		51,796.88 yen/each	47,812.50 yen/each	43,828.13 yen/each	39,843.75 yen/each	35,859.38 yen/each	31,875.00 yen/each	27,890.63 yen/each	23,906.25 yen/each	19,921.88 yen/each	15,937.50 yen/each	11,953.13 yen/each	7,968.75 yen/each	3,984.38 yen/each	Free	Free	Free	Free	Free	Free	Free
01.03	Live swine																							
	Other																							
0103.92	Weighting 50 kg or more																							

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	As from 19th year	
010392.011	[1] Per each, not more than the upper limit prices for the specific duty applied on live swine where the upper limit prices shall be obtained by subtracting Prices B from Prices A, the same definition shall be applied in this heading. Prices A: standard import prices for live swine specified by the sub-paragraph 1 of the Annex 1-3 of the Temporary Customs Tariff Measure (Law No. 56 of 1960) corresponding to the period of importation provided by the Annex; the same definition shall be applied in this heading. Prices B: the prices specified by [1] in this subheading each corresponding to the period of importation provided by the Annex 1-3 to the Law	19,508 yen/each	B15*		B15*	B15*	B15*	B15*	B15*	B15*	B15*	B15*	B15*	B15*	B15*	B15*	B15*	Free	Free	Free	Free	Free	Free	Free
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 B1 to be added to the each divisions of each import terms provided in the Annex 1-3	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*	Free	Free	Free	Free	Free	Free	Free
010392.020	[3] Per each, more than the gate price of live swine, in value for customs duty	8.5%	B15		6.9%	6.4%	5.8%	5.3%	4.8%	4.3%	3.7%	3.2%	2.7%	2.1%	1.6%	1.1%	0.5%	Free	Free	Free	Free	Free	Free	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	As from 19th 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	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%	9.0%
020210.000	Other cuts with bone in	38.5%	R1	SG1*, S	25.8%	25.0%	24.2%	23.3%	22.5%	21.7%	20.8%	20.0%	18.2%	16.3%	14.5%	12.7%	10.8%	9.0%	9.0%	9.0%	9.0%	9.0%	9.0%	9.0%
0201.30	Boneless																							
020130.010	- Loin	38.5%	R1	SG1*, S	25.8%	25.0%	24.2%	23.3%	22.5%	21.7%	20.8%	20.0%	18.2%	16.3%	14.5%	12.7%	10.8%	9.0%	9.0%	9.0%	9.0%	9.0%	9.0%	9.0%
020130.020	- Chuck, Clod and Round	38.5%	R1	SG1*, S	25.8%	25.0%	24.2%	23.3%	22.5%	21.7%	20.8%	20.0%	18.2%	16.3%	14.5%	12.7%	10.8%	9.0%	9.0%	9.0%	9.0%	9.0%	9.0%	9.0%
020130.030	- Brisket and plate	38.5%	R1	SG1*, S	25.8%	25.0%	24.2%	23.3%	22.5%	21.7%	20.8%	20.0%	18.2%	16.3%	14.5%	12.7%	10.8%	9.0%	9.0%	9.0%	9.0%	9.0%	9.0%	9.0%
020130.090	- Other	38.5%	R1	SG1*, S	25.8%	25.0%	24.2%	23.3%	22.5%	21.7%	20.8%	20.0%	18.2%	16.3%	14.5%	12.7%	10.8%	9.0%	9.0%	9.0%	9.0%	9.0%	9.0%	9.0%
02.02	Meat of bovine animals, frozen																							
020210.000	Carcasses and half-carcases	38.5%	R1	SG1*, S	25.8%	25.0%	24.2%	23.3%	22.5%	21.7%	20.8%	20.0%	18.2%	16.3%	14.5%	12.7%	10.8%	9.0%	9.0%	9.0%	9.0%	9.0%	9.0%	9.0%
020220.000	Other cuts with bone in	38.5%	R1	SG1*, S	25.8%	25.0%	24.2%	23.3%	22.5%	21.7%	20.8%	20.0%	18.2%	16.3%	14.5%	12.7%	10.8%	9.0%	9.0%	9.0%	9.0%	9.0%	9.0%	9.0%
0202.30	Boneless																							
020230.010	- Loin	38.5%	R1	SG1*, S	25.8%	25.0%	24.2%	23.3%	22.5%	21.7%	20.8%	20.0%	18.2%	16.3%	14.5%	12.7%	10.8%	9.0%	9.0%	9.0%	9.0%	9.0%	9.0%	9.0%
020230.020	- Chuck, Clod and Round	38.5%	R1	SG1*, S	25.8%	25.0%	24.2%	23.3%	22.5%	21.7%	20.8%	20.0%	18.2%	16.3%	14.5%	12.7%	10.8%	9.0%	9.0%	9.0%	9.0%	9.0%	9.0%	9.0%
020230.030	- Brisket and plate	38.5%	R1	SG1*, S	25.8%	25.0%	24.2%	23.3%	22.5%	21.7%	20.8%	20.0%	18.2%	16.3%	14.5%	12.7%	10.8%	9.0%	9.0%	9.0%	9.0%	9.0%	9.0%	9.0%
020230.090	- Other	38.5%	R1	SG1*, S	25.8%	25.0%	24.2%	23.3%	22.5%	21.7%	20.8%	20.0%	18.2%	16.3%	14.5%	12.7%	10.8%	9.0%	9.0%	9.0%	9.0%	9.0%	9.0%	9.0%
02.03	Meat of swine, fresh, chilled or frozen																							
	Fresh or chilled																							
0203.11	Carcasses and half-carcases																							
	2 Other																							
020311.020	[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. Prices A: standard import prices for pig carcass specified by the sub-paragraph 1 of paragraph 2 of the Annex 1-3-2 to the Temporary Customs Tariff Measures Law (Law No. 36 of 1960) corresponding to the period of importation provided by the Annex, the same definition shall be applied in this heading. Prices B: the prices specified by [1] in this subheading each corresponding to the period of importation provided by the Annex 1-3 to the Law.	36 l yan/kg	R2	SG2, S	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	As from 19th year	
020311.030	[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. Prices A: mentioned in [1] 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	Per each kilogramme, the difference between the standard import price of pig carcasses 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
020311.040	[3] Each kilogramme, more than the gate prices of pig carcasses, in value for customs duty	4.3%	E9*	SG2, S	1.7%	1.5%	1.2%	1.0%	0.7%	0.5%	0.2%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
0203.12	Hams, shoulders and cuts thereof, with bone in																							
	2 Other																							
020312.023	[1] Each kilogramme, in value for customs duty, not more than the upper limit prices for the specific duty applied on partial pig heads, the same definition shall be obtained by substituting Prices B from Prices A, the same definitions shall be applied in this heading and in heading 02.06. Prices A: standard import prices for partial pig specified by the sub-paragraph 1 of paragraph 3 of the 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 02.06. Prices B: the prices specified by [1] in this subheading each corresponding to the period of importation provided by the Annex 1-3 to the Law	482 yen/kg	R3	SG2, S	R3	R3	R3	R3	R3	R3	R3	R3	R3	R3	R3	R3	R3	R3	R3	R3	R3	R3	R3	R3

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	As from 19th year	
020312.021	[2] Each kilogramme, in value for customs duty, more than the upper limit prices for the specific duty applied on partial pig, but not more than the gate prices of partial pig, where the gate prices shall be obtained by dividing Prices A by Rates B plus 1, the same definition shall be applied in this heading and in heading 02.06. Prices A: mentioned in [1] Rates B: the rates specified by [3] in this subheading according to the each divisions of each import terms provided in the Annex 1-3	Per each kilogramme, the difference between the standard import price of partial pig and the value for customs duty	R3	SG2, S	R3	R3	R3	R3	R3	R3	R3	R3	R3	R3	R3	R3	R3	R3	R3	R3	R3	R3	R3	R3
020312.022	[3] Each kilogramme, more than the gate prices of partial pig, in value for customs duty	4.3%	B9*	SG2, S	1.7%	1.5%	1.2%	1.0%	0.7%	0.5%	0.2%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
0203.19	Other																							
	2 Other																							
020319.023	[1] Each kilogramme, not more than the upper limit prices for the specific duty applied on partial pig, in value for customs duty	482 yen/kg	R3	SG2, S	R3	R3	R3	R3	R3	R3	R3	R3	R3	R3	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
020319.022	[3] Each kilogramme, more than the gate prices of partial pig, in value for customs duty	4.3%	B9*	SG2, S	1.7%	1.5%	1.2%	1.0%	0.7%	0.5%	0.2%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
0203.21	Frozen																							
	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 carcasses, 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
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 carcasses, in value for customs duty	Per each kilogramme, the difference between the standard import price of pig carcasses 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
020321.040	[3] Each kilogramme, more than the gate prices of pig carcasses, in value for customs duty	4.3%	B9*	SG2, S	1.7%	1.5%	1.2%	1.0%	0.7%	0.5%	0.2%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	As from 19th year	
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
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, more than 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
020322.022	[3] Each kilogramme, more than the gate prices of partial pig, in value for customs duty	4.3%	EP*	SG2, S	1.7%	1.5%	1.2%	1.0%	0.7%	0.5%	0.2%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	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
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, more than 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
020329.022	[3] Each kilogramme, more than the gate prices of partial pig, in value for customs duty	4.3%	EP*	SG2, S	1.7%	1.5%	1.2%	1.0%	0.7%	0.5%	0.2%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
02.06	Edible offal of bovine animals, swine, sheep, goats, horses, asses, mules or hinnies, fresh, chilled or frozen																							
0206.10	Of bovine animals, fresh or chilled																							
020610.020	1 Cheek meat and head meat	50.0%	R4	SG1**, S	34.8%	32.7%	30.6%	28.4%	26.3%	24.2%	22.1%	20.0%	18.2%	16.3%	14.5%	12.7%	10.8%	9.0%	9.0%	9.0%	9.0%	9.0%	9.0%	
	2 Other																							
	(1) Internal organs and tongues																							
020610.011	- Tongues	12.8%	B10*	S	5.1%	4.5%	3.8%	3.2%	2.6%	1.9%	1.3%	0.6%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
020610.019	- Other	12.8%	B12*	S	5.3%	4.8%	4.3%	3.7%	3.2%	2.7%	2.1%	1.6%	1.1%	0.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
020610.090	(2) Other	21.3%	B15	S	17.3%	16.0%	14.6%	13.3%	12.0%	10.7%	9.3%	8.0%	6.7%	5.3%	4.0%	2.7%	1.3%	Free	Free	Free	Free	Free	Free	Free
	Of bovine animals, frozen																							
020621.000	Tongues	12.8%	B10*	S	5.1%	4.5%	3.8%	3.2%	2.6%	1.9%	1.3%	0.6%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
020622.000	Livers	12.8%	B15	S	10.4%	9.6%	8.8%	8.0%	7.2%	6.4%	5.6%	4.8%	4.0%	3.2%	2.4%	1.6%	0.8%	Free	Free	Free	Free	Free	Free	Free
0206.29	Other																							
020629.020	1 Cheek meat and head meat	50.0%	R4	SG1**, S	34.8%	32.7%	30.6%	28.4%	26.3%	24.2%	22.1%	20.0%	18.2%	16.3%	14.5%	12.7%	10.8%	9.0%	9.0%	9.0%	9.0%	9.0%	9.0%	9.0%

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	As from 19th year		
	2 Other																								
020629.010	(1) Internal organs	12.8%	B12*	S	5.3%	4.8%	4.3%	3.7%	3.2%	2.7%	2.1%	1.6%	1.1%	0.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
020629.090	(2) Other	21.3%	B15	S	17.3%	16.0%	14.6%	13.3%	12.0%	10.7%	9.3%	8.0%	6.7%	5.3%	4.0%	2.7%	1.3%	Free	Free	Free	Free	Free	Free	Free	
020630	Of swine, fresh or chilled																								
	2 Other																								
020630.091	(1) Internal organs	8.3%	B10		6.2%	5.4%	4.6%	3.9%	3.1%	2.3%	1.5%	0.8%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	(2) Other																								
020630.093	(1) Each kilogramme, 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	
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, more than 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	
020630.099	(3) Each kilogramme, more than the gate prices of partial pig, in value for customs duty	4.3%	B9*	SG2, S	1.7%	1.5%	1.2%	1.0%	0.7%	0.5%	0.2%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	Of swine, frozen																								
	Livers																								
020641	2 Other																								
020641.090	(1) Internal organs	8.3%	B10		6.2%	5.4%	4.6%	3.9%	3.1%	2.3%	1.5%	0.8%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
020649	Other																								
	2 Other																								
020649.091	(1) Internal organs	8.3%	B7*		3.1%	2.5%	1.8%	1.2%	0.6%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	(2) Other																								
020649.093	(1) Each kilogramme, 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	
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, more than 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	
020649.099	(3) Each kilogramme, more than the gate prices of partial pig, in value for customs duty	4.3%	B9*	SG2, S	1.7%	1.5%	1.2%	1.0%	0.7%	0.5%	0.2%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	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		6.0%	4.0%	2.0%	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	As from 19th year		
020712.000	Not cut in pieces, frozen	11.9%	B10		8.7%	7.6%	6.5%	5.4%	4.3%	3.2%	2.2%	1.1%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
0207.13	Cuts and offal, fresh or chilled																								
020713.100	1. Legs with bone in	8.5%	B10		6.2%	5.4%	4.6%	3.9%	3.1%	2.3%	1.5%	0.8%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
020713.200	2. Other	11.9%	B10		8.7%	7.6%	6.5%	5.4%	4.3%	3.2%	2.2%	1.1%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
0207.14	Cuts and offal, frozen																								
	2. Other																								
020714.210	(1) Legs with bone in	8.5%	B10		6.2%	5.4%	4.6%	3.9%	3.1%	2.3%	1.5%	0.8%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
020714.220	(2) Other	11.9%	B5		6.0%	4.0%	2.0%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	Of chicks																								
020744.000	Other, fresh or chilled	9.6%	B5		4.8%	3.2%	1.6%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
02.08	Other meat and edible meat offal, fresh, chilled or frozen																								
0208.40	Of whales, dolphins and porpoises (mammals of the order Cetacea), of manatees and dugongs (mammals of the order Sirenia), of seals, sea lions and walruses (mammals of the suborder Pinnipedia)																								
020840.011	- Of whales		X																						
02.10	Meat and edible meat offal, salted, in brine, dried or smoked, edible flours and meals of meat or meat offal																								
	Meat of swine																								
0210.11	Hams, shoulders and cuts thereof, with bone in																								
021011.010	[1] Each kilogramme, in value for customs duty, not more than the gate prices for the specific duty applied on processed meat of swine, where the gate prices shall be obtained by dividing Prices A by Rates F plus 0.6, and multiplying by 1.5, the same definition shall be applied in this heading and in heading 16.02. Prices A - standard import prices for processed meat of swine specified by the sub-paragraph 1 of paragraph 4 of the Annex 1-2 to the Temporary Customs Tariff Measures Law (Law No. 36 of 1960) corresponding to the period of importation provided by the Annex; the same definition shall be applied in this heading and in heading 16.02. Rates B: the rates specified in this subheading [2] according to the each divisions of each import terms provided in the Annex 1-3	Per each kilogramme, the difference between the value obtained by multiplying the standard import price of processed pig by 1.5 and the value obtained by multiplying the value for customs duty by 0.6	B10***	SG3, S	B10**	B10**	B10**	B10**	B10**	B10**	B10**	B10**	B10**	B10**	B10**	B10**	B10**	B10**	B10**	B10**	B10**	B10**	B10**	B10**	Free
021011.020	[2] Each kilogramme, more than the gate prices of processed meat of swine, in value for customs duty	8.5%	B10***	SG3, S	3.3%	2.7%	2.2%	1.8%	1.5%	1.1%	0.7%	0.4%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	As from 19th year	
0210.12	Bellies (streaky) and cuts thereof																							
021012.010	[1] Each kilogramme, not more than the gate prices of processed meat of swine, in value for customs duty	Per each kilogramme, the difference between the value obtained by multiplying the standard import price of processed meat of 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**	B10**	B10**	B10**	B10**	B10**	B10**	B10**	B10**	B10**	Free
021012.020	[2] Each kilogramme, more than the gate prices of processed meat of swine, in value for customs duty	8.5%	B10***	SG3, S	3.3%	2.7%	2.2%	1.8%	1.5%	1.1%	0.7%	0.4%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
0210.19	Other																							
021019.010	[1] Each kilogramme, not more than the gate prices of processed meat of swine, in value for customs duty	Per each kilogramme, the difference between the value obtained by multiplying the standard import price of processed meat of 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**	B10**	B10**	B10**	B10**	B10**	B10**	B10**	B10**	B10**	Free
021019.020	[2] Each kilogramme, more than the gate prices of processed meat of swine, in value for customs duty	8.5%	B10***	SG3, S	3.3%	2.7%	2.2%	1.8%	1.5%	1.1%	0.7%	0.4%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
021020.000	Meat of bovine animals	161.50 yen/kg	R5	S	139.48 yen/kg	132.14 yen/kg	124.80 yen/kg	117.45 yen/kg	110.11 yen/kg	102.77 yen/kg	95.43 yen/kg	88.09 yen/kg	80.75 yen/kg	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 walrus (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
0210.99	Other																							
	1 Of swine																							

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	As from 19th year		
021099.011	(1) Each kilogramme, not more than the gate prices of processed meat of swine, in value for customs duty	Per each kilogramme, the difference between the value obtained by multiplying the standard import price of processed pig by 1.5 and the value obtained by multiplying the value for customs duty by 0.6	B10**	SG3, S		B10**	B10**	B10**	B10**	B10**	B10**	B10**	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
021099.019	(2) Each kilogramme, more than the gate prices of processed meat of swine, in value for customs duty	8.5%	B10***	SG3, S	3.3%	2.7%	2.2%	1.8%	1.5%	1.1%	0.7%	0.4%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
021099.020	2 Of bovine animals	161.50 yen/kg	R5	S																					
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		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	Free	
0301.99	Other																								
2 Other																									
030199.210	(1) Nishin ( <i>Chupea</i> spp.), Tara ( <i>Gadus</i> spp.), Theragra spp. and Merluccius spp.), Bari ( <i>Seriola</i> spp.), Siba ( <i>Scomber</i> spp.), Iwashi ( <i>Trachurus</i> spp.), Sardines spp. and Engraulis spp.), Aji ( <i>Trachurus</i> spp.) and <i>Zacarias</i> spp.) and <i>Stamma</i> ( <i>Cololabis</i> spp.)	10.0%	B15		8.1%	7.5%	6.9%	6.3%	5.6%	5.0%	4.4%	3.8%	3.1%	2.5%	1.9%	1.3%	0.6%	Free	Free	Free	Free	Free	Free	Free	
(2) Other																									
030199.290	- Other	3.5%	B10		2.5%	2.2%	1.9%	1.6%	1.3%	1.0%	0.6%	0.3%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
03.02	Fish, fresh or chilled, excluding fish fillets and other fish meat of heading 03.04																								
Salmonidae, excluding edible fish of all subheadings (0302.91 to 0302.99)																									
030211.000	Trout ( <i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus gairdneri</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus chrysogaster</i> )	3.5%	B10		2.5%	2.2%	1.9%	1.6%	1.3%	1.0%	0.6%	0.3%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
0302.13	Pacific salmon ( <i>Oncorhynchus nerka</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus nerka</i> and <i>Oncorhynchus chadani</i> )																								

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	As from 19th year	
030213.011	• Red salmon ( <i>Oncorhynchus nerka</i> )	3.5%	B8		2.3%	1.9%	1.6%	1.2%	0.8%	0.4%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
030213.012	• Silver salmon ( <i>Oncorhynchus kisutch</i> )	3.5%	B10		2.5%	2.2%	1.9%	1.6%	1.3%	1.0%	0.6%	0.3%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
030213.019	• Other	3.5%	B8		2.3%	1.9%	1.6%	1.2%	0.8%	0.4%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
030219.000	Other	3.5%	B10		2.5%	2.2%	1.9%	1.6%	1.3%	1.0%	0.6%	0.3%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	Tunas (of the genus <i>Thunnus</i> ), skipjack or stripe-bellied bonito ( <i>Euthynnus (Katsuwonus) pelamis</i> ), excluding edible fish oil of subheadings 0302.91 to 0302.99																							
030231.000	Albacore or longfinned tunas ( <i>Thunnus albacor</i> )	3.5%	B10		2.5%	2.2%	1.9%	1.6%	1.3%	1.0%	0.6%	0.3%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
030234.000	Bigeye tunas ( <i>Thunnus obesus</i> )	3.5%	B10		2.5%	2.2%	1.9%	1.6%	1.3%	1.0%	0.6%	0.3%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
0302.35	Atlantic and Pacific bluefin tunas ( <i>Thunnus thynnus</i> , <i>Thunnus orientalis</i> )																							
030235.010	• Atlantic bluefin tunas ( <i>Thunnus thynnus</i> )	3.5%	B5		1.8%	1.2%	0.6%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
030235.020	• Pacific bluefin tunas ( <i>Thunnus orientalis</i> )	3.5%	B10		2.5%	2.2%	1.9%	1.6%	1.3%	1.0%	0.6%	0.3%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
030236.000	Southern bluefin tunas ( <i>Thunnus maccoyii</i> )	3.5%	B10		2.5%	2.2%	1.9%	1.6%	1.3%	1.0%	0.6%	0.3%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
030239.000	Other	3.5%	B10		2.5%	2.2%	1.9%	1.6%	1.3%	1.0%	0.6%	0.3%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	Herrings ( <i>Clupea harengus</i> , <i>Clupea pallasi</i> ), anchovies ( <i>Engraulis</i> spp.), sardines ( <i>Sardinia pilchardus</i> , <i>Sardinops</i> spp.), sardineella ( <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 sarus</i> ), seals ( <i>Decapterus</i> spp.), cepelin ( <i>Mallotus villosus</i> ), swordfish ( <i>Xiphus gladius</i> ), Kawakawa ( <i>Urophycis affinis</i> ), bonitos ( <i>Sarda</i> spp.), mahi-mahi, sailfinishes, spearfish ( <i>Jaegerskiidae</i> ), excluding edible fish oil of subheadings 0302.91 to 0302.99																							
030241.000	Herrings ( <i>Clupea harengus</i> , <i>Clupea pallasi</i> )	10.0%	B10		7.3%	6.4%	5.5%	4.5%	3.6%	2.7%	1.8%	0.9%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
030242.000	Anchovies ( <i>Engraulis</i> spp.)	10.0%	B15		8.1%	7.5%	6.9%	6.3%	5.6%	5.0%	4.4%	3.8%	3.1%	2.5%	1.9%	1.3%	0.6%	Free	Free	Free	Free	Free	Free	
0302.43	Sardines ( <i>Sardinia pilchardus</i> , <i>Sardinops</i> spp.), sardineella ( <i>Sardinella</i> spp.), brisling or sprats ( <i>Sprattus sprattus</i> )																							
030243.100	1 Of <i>Sardinops</i> spp.	10.0%	B10		7.3%	6.4%	5.5%	4.5%	3.6%	2.7%	1.8%	0.9%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
030244.000	Mackerel ( <i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i> )	10.0%	B15		8.1%	7.5%	6.9%	6.3%	5.6%	5.0%	4.4%	3.8%	3.1%	2.5%	1.9%	1.3%	0.6%	Free	Free	Free	Free	Free	Free	
030245.000	Jack and horse mackerel ( <i>Trachurus</i> spp.)	10.0%	B15		8.1%	7.5%	6.9%	6.3%	5.6%	5.0%	4.4%	3.8%	3.1%	2.5%	1.9%	1.3%	0.6%	Free	Free	Free	Free	Free	Free	
030247.000	Swordfish ( <i>Xiphus gladius</i> )	3.5%	B8		2.3%	1.9%	1.6%	1.2%	0.8%	0.4%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
0302.49	Other																							
030249.100	1 Pacific saury ( <i>Cololabis sarus</i> ) and seals ( <i>Decapterus</i> spp.)	10.0%	B15		8.1%	7.5%	6.9%	6.3%	5.6%	5.0%	4.4%	3.8%	3.1%	2.5%	1.9%	1.3%	0.6%	Free	Free	Free	Free	Free	Free	
	2 Other																							

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	As from 19th year
030249 210	- Sea-fishes ( <i>Scamberomorae</i> spp.)	3.5%	B10		2.5%	2.2%	1.9%	1.6%	1.3%	1.0%	0.6%	0.3%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
030249 220	- Marfins ( <i>Isiophoridae</i> )	3.3%	B10		2.5%	2.2%	1.9%	1.6%	1.3%	1.0%	0.6%	0.3%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
030251 000	Fish of the families <i>Bregmacerozoidea</i> , <i>Enicethidae</i> , <i>Gadidae</i> , <i>Macrouridae</i> , <i>Melanomastaxidae</i> , <i>Pernentidae</i> , <i>Merlucciidae</i> and <i>Aluconophoridae</i> (0302.91 to 0302.99) of subheadings 0302.91 to 0302.99	10.0%	B10		7.3%	6.4%	5.5%	4.5%	3.6%	2.7%	1.8%	0.9%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
0302 54	Hake ( <i>Merluccius</i> spp., <i>Urophycis</i> spp.)																						
030254 100	1 OF <i>Merluccius</i> spp.	10.0%	B15		8.1%	7.5%	6.9%	6.3%	5.6%	5.0%	4.4%	3.8%	3.1%	2.5%	1.9%	1.3%	0.6%	Free	Free	Free	Free	Free	Free
030255 000	Alaska Pollack ( <i>Theragra chalcogramma</i> )	10.0%	B15		8.1%	7.5%	6.9%	6.3%	5.6%	5.0%	4.4%	3.8%	3.1%	2.5%	1.9%	1.3%	0.6%	Free	Free	Free	Free	Free	Free
0302 59	Other																						
030259 100	1 Tuna ( <i>Gadus</i> spp., <i>Thunnus</i> spp.)	10.0%	B15		8.1%	7.5%	6.9%	6.3%	5.6%	5.0%	4.4%	3.8%	3.1%	2.5%	1.9%	1.3%	0.6%	Free	Free	Free	Free	Free	Free
0302 89	Other																						
030289 110	1 Nishin ( <i>Clupea</i> spp.), Buri ( <i>Seriola</i> spp.), Saba ( <i>Scomber</i> spp.) and red-eye round herring ( <i>Etrumeus</i> spp.)	10.0%	B10		7.3%	6.4%	5.5%	4.5%	3.6%	2.7%	1.8%	0.9%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
030289 190	- Buri ( <i>Seriola</i> spp.) - Other	10.0%	B15		8.1%	7.5%	6.9%	6.3%	5.6%	5.0%	4.4%	3.8%	3.1%	2.5%	1.9%	1.3%	0.6%	Free	Free	Free	Free	Free	Free
030289 299	3 Other - Other																						
030289 299	- Spanish mackerel	3.5%	B10		2.5%	2.2%	1.9%	1.6%	1.3%	1.0%	0.6%	0.3%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
030289 299	- Samba ( <i>Cololabis</i> spp., other than <i>Cololabis saira</i> )	3.5%	B15		2.8%	2.6%	2.4%	2.2%	2.0%	1.8%	1.5%	1.3%	1.1%	0.9%	0.7%	0.4%	0.2%	Free	Free	Free	Free	Free	Free
0302 91	Livers, roes, milk, fish fins, heads, tails, manws and other edible fish offal Livers, roes and milk	3.3%	A		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
030291 020	1 Hard roes of Nishin ( <i>Clupea</i> spp.) and Tuna ( <i>Gadus</i> spp., <i>Thunnus</i> spp. and <i>Merluccius</i> spp.)																						
030291 020	- Hard roes of Tuna ( <i>Gadus</i> spp., <i>Thunnus</i> spp. and <i>Merluccius</i> spp.)	10.0%	B10		7.3%	6.4%	5.5%	4.5%	3.6%	2.7%	1.8%	0.9%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
0302 99	Other																						
030299 910	2 Other (1) Nishin ( <i>Clupea</i> spp.), Tuna ( <i>Gadus</i> spp., <i>Thunnus</i> spp. and <i>Merluccius</i> spp.), Samba ( <i>Cololabis</i> spp.), Saba ( <i>Scomber</i> spp.), Iwashi ( <i>Etrumeus</i> spp., <i>Sardinops</i> spp. and <i>Paruzalis</i> spp.), Aji ( <i>Urechurus</i> spp. and <i>Decapentrus</i> spp.) and Samba ( <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	As from 19th year
	• Herring ( <i>Clupea harengus</i> , <i>Clupea pallasi</i> ), Cod ( <i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i> ), Bari ( <i>Seriola spp.</i> ) and Sardines ( <i>Sardinops spp.</i> )	10.0%	B10	7.3%	6.4%	5.5%	4.5%	3.6%	2.7%	1.8%	0.9%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	• Other	10.0%	B15	8.1%	7.5%	6.9%	6.3%	5.6%	5.0%	4.4%	3.8%	3.1%	2.5%	1.9%	1.3%	0.6%	Free	Free	Free	Free	Free	Free	Free
	(2) Other																						
030299.999	• Atlantic bluefin tunas ( <i>Thunnus thynnus</i> )	3.5%	B5	1.8%	1.2%	0.6%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	•• Red salmon ( <i>Oncorhynchus tshawytscha</i> ), Pacific salmon ( <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i> ) and Swordfish ( <i>Xiphias gladius</i> )	3.5%	B8	2.3%	1.9%	1.6%	1.2%	0.8%	0.4%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	•• Salmonidae other than Atlantic salmon ( <i>Salmo salar</i> ), Danube salmon ( <i>Incho incho</i> ), Red salmon ( <i>Oncorhynchus nerka</i> ) and Pacific salmon ( <i>Oncorhynchus gorbuscha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus ischanyscha</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i> ), Tunas other than Atlantic bluefin tunas ( <i>Thunnus albacares</i> ), Marlin ( <i>Istiophoridae</i> ) and Spanish mackerel	3.5%	B10	2.5%	2.2%	1.9%	1.6%	1.3%	1.0%	0.6%	0.3%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	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
03.03	Fish, frozen, excluding fish fillets and other fish meat of heading 03.04																						
	Salmonidae, excluding edible fish offal of subheadings 0303.91 to 0303.99																						
0303.12	Other Pacific salmon ( <i>Oncorhynchus gorbuscha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus ischanyscha</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	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	Free
030312.090	• Other	3.5%	B8	2.3%	1.9%	1.6%	1.2%	0.8%	0.4%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
030319.000	Other	3.5%	B8	2.3%	1.9%	1.6%	1.2%	0.8%	0.4%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Tunas (of the genus <i>Thunnus</i> ), skipjack or stripe-bellied bonito ( <i>Euthynnus albacares</i> ), excluding edible fish offal of subheadings 0303.91 to 0303.99																						
030341.000	Albacore or longfinned tunas ( <i>Thunnus albacares</i> )	3.5%	B8	2.3%	1.9%	1.6%	1.2%	0.8%	0.4%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
030343.000	Skipjack or stripe-bellied bonito	3.5%	B3	0.9%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
0303.45	Atlantic and Pacific bluefin tunas ( <i>Thunnus thynnus</i> , <i>Thunnus orientalis</i> )																						

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	As from 19th year		
030345.020	- Pacific bluefin tunas ( <i>Thunnus orientalis</i> )	3.5%	B10		2.5%	2.2%	1.9%	1.6%	1.3%	1.0%	0.6%	0.3%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
030346.000	Southern bluefin tunas ( <i>Thunnus maccoyii</i> )	3.5%	B10		2.5%	2.2%	1.9%	1.6%	1.3%	1.0%	0.6%	0.3%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
030349.000	Other	3.5%	B10		2.5%	2.2%	1.9%	1.6%	1.3%	1.0%	0.6%	0.3%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
0303.53	Herrings ( <i>Clupea harengus</i> , <i>Clupea pallasi</i> ), anchovies ( <i>Engraulis</i> spp.), sardines ( <i>Sardinia pilchardus</i> , <i>Sardinops</i> spp.), sardineella ( <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.), enjelin ( <i>Mallotus villosus</i> ), swordfish ( <i>Xiphus gladius</i> ), kawakawa ( <i>Endiphanus affinis</i> ), bonitos ( <i>Sarda</i> spp.), mahi-mahi, sailfinishes, spearfish ( <i>Acanthopagrus</i> ), and other fish of all or subheadings 0303.91 to 0303.99																								
0303.53	Sardines ( <i>Sardinia pilchardus</i> , <i>Sardinops</i> spp.), sardineella ( <i>Sardinella</i> spp.), brisling or sprats ( <i>Sprattus sprattus</i> )	10.0%	B8		6.7%	5.6%	4.4%	3.3%	2.2%	1.1%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
030353.100	1 - Of <i>Sardinops</i> spp.																								
030354.000	Mackerel ( <i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i> )	7.0%	B15		5.7%	5.3%	4.8%	4.4%	3.9%	3.5%	3.1%	2.6%	2.2%	1.8%	1.3%	0.9%	0.4%	Free	Free	Free	Free	Free	Free	Free	
030355.000	Jack and horse mackerel ( <i>Trachurus</i> spp.)	10.0%	B15		8.1%	7.5%	6.9%	6.3%	5.6%	5.0%	4.4%	3.8%	3.1%	2.5%	1.9%	1.3%	0.6%	Free	Free	Free	Free	Free	Free	Free	
030357.000	Swordfish ( <i>Xiphus gladius</i> )	3.5%	B10		2.5%	2.2%	1.9%	1.6%	1.3%	1.0%	0.6%	0.3%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
0303.59	Other																								
030359.110	1 - Anchovies ( <i>Engraulis</i> spp.), Pacific saury ( <i>Cololabis saira</i> ) and scads ( <i>Decapterus</i> spp.)	10.0%	B10		7.3%	6.4%	5.5%	4.5%	3.6%	2.7%	1.8%	0.9%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
030359.120	- Pacific saury ( <i>Cololabis saira</i> )	10.0%	B10		7.3%	6.4%	5.5%	4.5%	3.6%	2.7%	1.8%	0.9%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
030359.190	- Scads ( <i>Decapterus</i> spp.)	10.0%	B15		8.1%	7.5%	6.9%	6.3%	5.6%	5.0%	4.4%	3.8%	3.1%	2.5%	1.9%	1.3%	0.6%	Free	Free	Free	Free	Free	Free	Free	
030359.910	2 - Other																								
030359.910	- Seerfishes ( <i>Scomberomorus</i> spp.)	3.5%	B10		2.5%	2.2%	1.9%	1.6%	1.3%	1.0%	0.6%	0.3%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
030359.930	- Martin ( <i>Acanthopagrus</i> )	3.5%	B8		2.3%	1.9%	1.6%	1.2%	0.8%	0.4%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
0303.66	Fish of the families <i>Bregmaceroideae</i> , <i>Enclitichthyidae</i> , <i>Gadidae</i> , <i>Macrouridae</i> , <i>Melamniidae</i> , <i>Mercutiidae</i> , <i>Moridae</i> and <i>Muraenolepidae</i> , excluding catfile fish of all of subheadings 0303.91 to 0303.99																								
0303.66	Hake ( <i>Merluccius</i> spp., <i>Urophycis</i> spp.)																								
030366.100	1 - Of <i>Merluccius</i> spp.	6.0%	B8		4.0%	3.3%	2.7%	2.0%	1.3%	0.7%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
030367.000	Alaska Pollack ( <i>Theragra chalcogramma</i> )	6.0%	B8		4.0%	3.3%	2.7%	2.0%	1.3%	0.7%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
0303.69	Other																								
030369.100	1 - Tuna ( <i>Gadus</i> spp., <i>Thunnus</i> spp.)	6.0%	B8		4.0%	3.3%	2.7%	2.0%	1.3%	0.7%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	As from 19th year
0303.89	Other fish, excluding edible fish offal of subheadings 0303.91 to 0303.99																						
	Other																						
	1 Nishin ( <i>Clupea</i> spp.), Buri ( <i>Seriola</i> spp.), Saba ( <i>Scomber</i> spp.) and red-eye round herring ( <i>Etrumeus</i> spp.)																						
030389.110	- Nishin ( <i>Clupea</i> spp.)	6.0%	B10	4.4%	3.8%	3.3%	2.7%	2.2%	1.6%	1.1%	0.5%												
030389.122	- Buri ( <i>Seriola</i> spp.)	10.0%	B10	7.3%	6.4%	5.3%	4.5%	3.6%	2.7%	1.8%	0.9%												
030389.129	- Other	10.0%	B10	7.3%	6.4%	5.3%	4.5%	3.6%	2.7%	1.8%	0.9%												
	3 Other																						
030389.299	- Other																						
	- Summa ( <i>Cololabis</i> spp., other than <i>Cololabis saira</i> ) and Spanish mackerel	3.5%	B10	2.5%	2.2%	1.9%	1.6%	1.3%	1.0%	0.6%	0.3%												
	- Other	3.5%	A	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>Clupea</i> spp.), Tara ( <i>Gadus</i> spp.), Theragra spp. and <i>Merluccius</i> spp.), Buri ( <i>Seriola</i> spp.), Saba ( <i>Scomber</i> spp.), Iwashi ( <i>Etrumeus</i> spp.), Sardines spp. and <i>Engraulis</i> spp.), Aji ( <i>Trachurus</i> spp.) and <i>Decapentrus</i> spp.) and Summa ( <i>Cololabis</i> spp.)																						
030399.911	- Nishin ( <i>Clupea</i> spp.) and Tara ( <i>Gadus</i> spp.), Theragra spp. and <i>Merluccius</i> spp.)																						
	-- Nishin ( <i>Clupea</i> spp.) other than Herring ( <i>Clupea harengus</i> , <i>Clupea pallasii</i> )	6.0%	B10	4.4%	3.8%	3.3%	2.7%	2.2%	1.6%	1.1%	0.5%												
	-- Tara ( <i>Gadus</i> spp.), Theragra spp., <i>Merluccius</i> spp.) other than Cod ( <i>Gadus morhua</i> , <i>Gadus ogaceus</i> , <i>Gadus macrocephalus</i> )	6.0%	B8	4.0%	3.3%	2.7%	2.0%	1.3%	0.7%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	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
030399.912	- Mackerel ( <i>Scomber scombrus</i> , <i>Scomber australicus</i> , <i>Scomber japonicus</i> )	7.0%	B15	5.7%	5.3%	4.8%	4.4%	3.9%	3.5%	3.1%	2.6%												
	- Other	7.0%	B8	6.7%	5.6%	4.4%	3.3%	2.2%	1.1%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
030399.919	-- Sandmes ( <i>Sardinops</i> spp.)	10.0%	B8	6.7%	5.6%	4.4%	3.3%	2.2%	1.1%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	-- Buri ( <i>Seriola</i> spp.), Saba ( <i>Scomber</i> spp.), Iwashi ( <i>Etrumeus</i> spp.), <i>Engraulis</i> spp.) and Summa ( <i>Cololabis</i> spp.)	10.0%	B10	7.3%	6.4%	5.3%	4.5%	3.6%	2.7%	1.8%	0.9%												
	-- Aji ( <i>Trachurus</i> spp., <i>Decapentrus</i> spp.)	10.0%	B15	8.1%	7.5%	6.9%	6.3%	5.6%	5.0%	4.4%	3.8%												
	(2) Other																						



Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	As from 19th year
030399.999	• Other																						
	-- Salmonidae																						
	-- Red salmon ( <i>Oncorhynchus nerka</i> ), Atlantic salmon ( <i>Salmo salar</i> ), Danube salmon ( <i>Trichostema salar</i> ) and Trout ( <i>Salmo trutta</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus agache</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
	-- Silver salmon ( <i>Oncorhynchus kisutch</i> )	3.5%	B10	2.5%	2.5%	1.9%	1.9%	1.6%	1.3%	1.0%	0.6%	0.3%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	-- Other	3.5%	B8	2.3%	1.9%	1.6%	1.6%	1.2%	0.8%	0.4%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	-- Tunas																						
	-- Yellowfin tunas ( <i>Thunnus albacore</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
	-- Albacore or longfinned tunas ( <i>Thunnus altaggata</i> )	3.5%	B8	2.3%	1.9%	1.6%	1.6%	1.2%	0.8%	0.4%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	-- Other	3.5%	B10	2.5%	2.2%	1.9%	1.9%	1.6%	1.3%	1.0%	0.6%	0.3%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	-- Other																						
	-- Skipjack or stripe-bellied bonito ( <i>Sardinops (Sardinops) pelamis</i> )	3.5%	B3	0.9%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	-- Marlin ( <i>Istiophoridae</i> )	3.5%	B8	2.3%	1.9%	1.6%	1.6%	1.2%	0.8%	0.4%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	-- Swordfish ( <i>Xiphias gladius</i> ) and Spanish mackerel	3.5%	B10	2.5%	2.2%	1.9%	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
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>Bregmaceroideae</i> , <i>Enicethyridae</i> , <i>Cratiidae</i> , <i>Urocentridae</i> , <i>Melanomastidae</i> , <i>Merlucciidae</i> , <i>Meridae</i> and <i>Meranopodidae</i>																						
030444.100	1 Tuna ( <i>Genus spp.</i> ; <i>Thunnus</i> spp. and <i>Merluccius</i> spp.)	10.0%	B10	7.3%	6.4%	5.5%	4.5%	3.6%	2.7%	1.8%	0.9%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
0304.49	Other																						
030449.100	1 Nishin ( <i>Chirocentrus</i> spp.), Buri ( <i>Seriola lalandi</i> ), Saba ( <i>Seriola lalandi</i> ), Iwashi ( <i>Engraulis mordax</i> ), Sardinella ( <i>Sardinella tawilis</i> ), <i>Engraulis</i> spp., <i>Asti</i> ( <i>Urophycis</i> spp. and <i>Discopelta</i> spp.) and <i>Stomus</i> ( <i>Colobus</i> spp.)	10.0%	B10	7.3%	6.4%	5.5%	4.5%	3.6%	2.7%	1.8%	0.9%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																						
030449.210	• Bluefin tunas ( <i>Thunnus thynnus</i> , <i>Thunnus orientalis</i> )	3.5%	B10	2.5%	2.2%	1.9%	1.6%	1.3%	1.0%	0.6%	0.3%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
030449.220	• Southern bluefin tunas ( <i>Thunnus maccoyii</i> )	3.5%	B10	2.5%	2.2%	1.9%	1.6%	1.3%	1.0%	0.6%	0.3%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	As from 19th year		
0304.53	Other, fresh or chilled Fish of the families <i>Bregmaceroideae</i> , <i>Euclichthyidae</i> , <i>Gobiidae</i> , <i>Maenacridae</i> , <i>Melanomidae</i> , <i>Merlucciidae</i> , <i>Moridae</i> and <i>Muraenolepididae</i>																								
030453.100	1 Tuna ( <i>Gadus</i> spp., <i>Theragra</i> spp. and <i>Merluccius</i> spp.)	10.0%	B10		7.3%	6.4%	5.5%	4.5%	3.6%	2.7%	1.8%	0.9%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
0304.59	Other																								
030459.100	1 Nishin ( <i>Chapea</i> spp.), Buri ( <i>Seriola</i> spp.), Saba ( <i>Scorpaen</i> spp.), Iwashii ( <i>Etrumeus</i> spp.), <i>Scorpaen</i> spp. and <i>Engeradis</i> spp.), Ai ( <i>Trachurus</i> spp. and <i>Decapterus</i> spp.) and Samma ( <i>Colobus</i> spp.)	10.0%	B10		7.3%	6.4%	5.5%	4.5%	3.6%	2.7%	1.8%	0.9%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
030459.292	2 Other																								
030459.291	- Other - Bluefin tunas ( <i>Thunnus thynnus</i> , <i>Thunnus orientalis</i> )	3.5%	B10		2.5%	2.2%	1.9%	1.6%	1.3%	1.0%	0.6%	0.3%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
030459.292	- Southern bluefin tunas ( <i>Thunnus maccoyii</i> )	3.5%	B10		2.5%	2.2%	1.9%	1.6%	1.3%	1.0%	0.6%	0.3%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
030471.000	Frozen fillets of fish of the families <i>Bregmaceroideae</i> , <i>Euclichthyidae</i> , <i>Gobiidae</i> , <i>Maenacridae</i> , <i>Melanomidae</i> , <i>Merlucciidae</i> , <i>Moridae</i> and <i>Muraenolepididae</i>																								
030471.000	Cod ( <i>Gadus morhua</i> , <i>Gadus aegleus</i> , <i>Gadus macrocephalus</i> )	10.0%	B8		6.7%	5.6%	4.4%	3.3%	2.2%	1.1%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
0304.74	Hake ( <i>Merluccius</i> spp., <i>Urophycis</i> spp.)																								
030474.100	1 OF <i>Merluccius</i> spp.	10.0%	B8		6.7%	5.6%	4.4%	3.3%	2.2%	1.1%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
030475.000	Alaska Pollack ( <i>Theragra chalcogramma</i> )	10.0%	B8		6.7%	5.6%	4.4%	3.3%	2.2%	1.1%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
0304.79	Other																								
030479.100	1 Tuna ( <i>Gadus</i> spp., <i>Theragra</i> spp.)	10.0%	B8		6.7%	5.6%	4.4%	3.3%	2.2%	1.1%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
030484.000	Frozen fillets of other fish																								
030484.000	Swordfish ( <i>Xiphus gladius</i> )	3.5%	B8		2.3%	1.9%	1.6%	1.2%	0.8%	0.4%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
0304.87	Tunas (of the genus <i>Thunnus</i> ), skipjack or stripe-bellied bonito ( <i>Euthynnus</i> ( <i>Katsuwonus</i> ) <i>pelamis</i> )																								
030487.020	- Tunas (of the genus <i>Thunnus</i> )																								
030487.020	- Bluefin tunas ( <i>Thunnus thynnus</i> , <i>Thunnus orientalis</i> )	3.5%	B5		1.8%	1.2%	0.6%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
030487.030	- Southern bluefin tunas ( <i>Thunnus maccoyii</i> )	3.5%	B10		2.5%	2.2%	1.9%	1.6%	1.3%	1.0%	0.6%	0.3%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
0304.89	Other																								
030489.100	1 Nishin ( <i>Chapea</i> spp.), Buri ( <i>Seriola</i> spp.), Saba ( <i>Scorpaen</i> spp.), Iwashii ( <i>Etrumeus</i> spp.), <i>Scorpaen</i> spp. and <i>Engeradis</i> spp.), Ai ( <i>Trachurus</i> spp. and <i>Decapterus</i> spp.) and Samma ( <i>Colobus</i> spp.)	10.0%	B5		5.0%	3.3%	1.7%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
030489.210	2 Other																								
030489.210	- Martin ( <i>Astraphorhynchus</i> )	3.5%	B8		2.3%	1.9%	1.6%	1.2%	0.8%	0.4%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	As from 19th year		
0304.99	Other, frozen																								
	Other																								
030499.120	1 Nishin ( <i>Clupea</i> spp.), Buri ( <i>Seriola</i> spp.), Saba ( <i>Scorpaenidae</i> spp.), Iwashi ( <i>Etrumeus</i> spp.), Sardines spp. and <i>Engraulis</i> spp.), Aji ( <i>Trachurus</i> spp. and <i>Cololabis</i> spp.) • Buri ( <i>Seriola</i> spp.), Saba ( <i>Scorpaenidae</i> spp.), Iwashi ( <i>Etrumeus</i> spp.), Sardines spp. and <i>Engraulis</i> spp.), Aji ( <i>Trachurus</i> spp. and <i>Decapterius</i> spp.) and Samma ( <i>Cololabis</i> spp.)	10.0%	B5	5.0%	5.3%	1.7%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	2 Other																								
	• Other																								
030499.994	• Southern bluefin tuna ( <i>Thunnus maccoyii</i> )	3.5%	B10	2.5%	2.2%	1.9%	1.6%	1.3%	1.0%	0.6%	0.3%														
03.05	Fish, dried, salted or in brine, smoked fish, whether or not cooked before or during the smoking process; flours, meals and pellets of fish, fit for human consumption																								
030510.000	Flours, meals and pellets of fish, fit for human consumption	10.0%	B10	7.3%	6.4%	5.5%	4.5%	3.6%	2.7%	1.8%	0.9%														
0305.20	Livers, roes and milt of fish, dried, smoked, salted or in brine																								
	3 Hard roes of Tani ( <i>Gadus</i> spp., <i>Theragra</i> spp. and <i>Merluccius</i> spp.) and Nishin roes on the tangles																								
030520.020	• Hard roes of Tani ( <i>Gadus</i> spp., <i>Theragra</i> spp. and <i>Merluccius</i> spp.)	7.5%	B8	5.0%	4.2%	3.3%	2.5%	1.7%	0.8%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	Fish fillets, dried, salted or in brine, but not smoked																								
0305.32	Fish of the families <i>Brachyuraeidae</i> , <i>Engraulidae</i> , <i>Gadidae</i> , <i>Macrouridae</i> , <i>Melanotidae</i> , <i>Merluccidae</i> , <i>Meridae</i> and <i>Moroneidae</i>																								
030532.010	• Tani ( <i>Gadus</i> spp., <i>Theragra</i> spp. and <i>Merluccius</i> spp.)	15.0%	B8	10.0%	8.3%	6.7%	5.0%	3.3%	1.7%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
0305.39	Other																								
	2 Other																								
030539.210	• Nishin ( <i>Clupea</i> spp.), Buri ( <i>Seriola</i> spp.), Saba ( <i>Scorpaenidae</i> spp.), Iwashi ( <i>Etrumeus</i> spp.), Sardines spp. and <i>Engraulis</i> spp.), Aji ( <i>Trachurus</i> spp. and <i>Decapterius</i> spp.) and Samma ( <i>Cololabis</i> spp.)	15.0%	B5	7.5%	5.0%	2.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	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 aegaeus</i> , <i>Gadus macrocephalus</i> )	15.0%	B10	10.9%	9.5%	8.2%	6.8%	5.5%	4.1%	2.7%	1.4%														

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	As from 19th year	
0305.53	Fish of the families <i>Bregmaceroideae</i> , <i>Enclitichthyidae</i> , <i>Gadidae</i> , <i>Macrorrhistidae</i> , <i>Melanonidae</i> , <i>Melanoziidae</i> , <i>Moridae</i> and <i>Muraenolepididae</i> , other than cod ( <i>Gadus morhua</i> , <i>Gadus ogace</i> , <i>Gadus macrocephalus</i> )																							
030553.100	- Tuna ( <i>Gadus</i> spp., <i>Thunnus</i> spp. and <i>Melurus</i> spp.)	15.0%	B10		10.9%	9.5%	8.2%	6.8%	5.5%	4.1%	2.7%	1.4%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
0305.54	Herrings ( <i>Clupea harengus</i> , <i>Clupea pallasi</i> ), anchovies ( <i>Engraulis</i> spp.), sardines ( <i>Sardinia pilchardus</i> , <i>Sardinops</i> spp.), sardine ( <i>Sardinella sardinella</i> spp.), bishling 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, erevalles ( <i>Caranx</i> spp.), cobia ( <i>Rachycentron canadum</i> ), silver pomfret ( <i>Pampus</i> spp.), Pacific saury ( <i>Cololabis saira</i> ), seaids ( <i>Decapterus</i> spp.), cepelin ( <i>Lutjanus villosus</i> ), swordfish ( <i>Xiphias gladius</i> ), Kawakawa ( <i>Guthymus affinis</i> ), bontot ( <i>Sarda</i> spp.), marlin, sailfishes, spearfish ( <i>Istiophoridae</i> )																							
030554.100	- Herrings ( <i>Clupea harengus</i> , <i>Clupea pallasi</i> ), iwashi ( <i>Sardinops</i> spp. and <i>Engraulis</i> spp.), mackerel ( <i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i> ), Aji ( <i>Trachurus</i> spp. and <i>Decapterus</i> spp.) and Pacific saury ( <i>Cololabis saira</i> )	15.0%	B10		10.9%	9.5%	8.2%	6.8%	5.5%	4.1%	2.7%	1.4%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
0305.59	Other																							
030559.020	2 Other (1) Nishiki ( <i>Clupea</i> spp.), Buri ( <i>Seriola</i> spp.), Sabu ( <i>Scomber</i> spp.) and red-eye round herring ( <i>Erimene</i> spp.)	15.0%	B10		10.9%	9.5%	8.2%	6.8%	5.5%	4.1%	2.7%	1.4%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
030559.090	(2) Other																							
	- Summa ( <i>Cololabis</i> spp., other than <i>Cololabis saira</i> )	10.5%	B10		7.6%	6.7%	5.7%	4.8%	3.8%	2.9%	1.9%	1.0%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	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
	Fish, salted but not dried or smoked and fish in brine, other than edible fish offal																							
030561.000	Herrings ( <i>Clupea harengus</i> , <i>Clupea pallasi</i> )	15.0%	B10		10.9%	9.5%	8.2%	6.8%	5.5%	4.1%	2.7%	1.4%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
030562.000	Cod ( <i>Gadus morhua</i> , <i>Gadus ogace</i> , <i>Gadus macrocephalus</i> )	15.0%	B10		10.9%	9.5%	8.2%	6.8%	5.5%	4.1%	2.7%	1.4%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
030563.000	Anchovies ( <i>Engraulis</i> spp.)	15.0%	B10		10.9%	9.5%	8.2%	6.8%	5.5%	4.1%	2.7%	1.4%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	As from 19th year	
030564.000	Tilapia ( <i>Oreochromis</i> spp.), cutfish ( <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 idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp.), <i>Molophilus</i> spp., <i>Catla catla</i> , <i>Labeo</i> spp., <i>Osteichilus hasselti</i> , <i>Leptobarbus hoeveni</i> , <i>Megalobrama</i> spp.), eels ( <i>Anguilla</i> spp.), Nile perch ( <i>Lates niloticus</i> ) and snakeheads ( <i>Channa</i> spp.)	10.5%	B10	7.6%	6.7%	5.7%	4.8%	3.8%	2.9%	1.9%	1.0%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
0305.69	Other																							
030569.091	2 Other - Nishin ( <i>Clupea</i> spp.), Tara ( <i>Gadus</i> spp., <i>Theragra</i> spp. and <i>Micelliscus</i> spp.), Bari ( <i>Seriola</i> spp.), Soba ( <i>Scomber</i> spp.), Iwashi ( <i>Trammus</i> spp. and <i>Sardinops</i> spp.), Aji ( <i>Trachurus</i> spp. and <i>Decapterus</i> spp.) and Samanu ( <i>Coelacanth</i> spp.)	10.5%	B10	7.6%	6.7%	5.7%	4.8%	3.8%	2.9%	1.9%	1.0%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
0305.71	Fish fins, heads, tails, maws and other edible fish offal																							
0305.71	Shark fins																							
030571.090	- Other	10.5%	B10	7.6%	6.7%	5.7%	4.8%	3.8%	2.9%	1.9%	1.0%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
0305.72	Fish heads, tails and maws																							
	2 Other																							
	(2) Dried																							
	B Other																							
	- Nishin ( <i>Clupea</i> spp.), Tara ( <i>Gadus</i> spp., <i>Theragra</i> spp. and <i>Micelliscus</i> spp.), Bari ( <i>Seriola</i> spp.), Soba ( <i>Scomber</i> spp.), Iwashi ( <i>Trammus</i> spp.), Aji ( <i>Trachurus</i> spp. and <i>Decapterus</i> spp.), Aji ( <i>Trachurus</i> spp. and <i>Decapterus</i> spp.) and Samanu ( <i>Coelacanth</i> spp.)																							
030572.221	- Cod ( <i>Gadus morhua</i> , <i>Gadus aegleus</i> , <i>Gadus macrocephalus</i> )	15.0%	B10	10.9%	9.5%	8.2%	6.8%	5.5%	4.1%	2.7%	1.4%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
030572.222	- Other	15.0%	B10	10.9%	9.5%	8.2%	6.8%	5.5%	4.1%	2.7%	1.4%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	(3) Salted or in brine																							
	B Other																							
030572.321	- Herrings ( <i>Clupea harengus</i> , <i>Clupea pallasii</i> )	15.0%	B10	10.9%	9.5%	8.2%	6.8%	5.5%	4.1%	2.7%	1.4%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
030572.322	- Cod ( <i>Gadus morhua</i> , <i>Gadus aegleus</i> , <i>Gadus macrocephalus</i> )	15.0%	B10	10.9%	9.5%	8.2%	6.8%	5.5%	4.1%	2.7%	1.4%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
030572.323	- Anchovies ( <i>Engraulis</i> spp.)	15.0%	B10	10.9%	9.5%	8.2%	6.8%	5.5%	4.1%	2.7%	1.4%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	- Other																							

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	As from 19th year		
030572.324	- Nishin ( <i>Clupea</i> spp.), Tara ( <i>Gadus</i> spp., <i>Theragra</i> spp. and <i>Merluccius</i> spp.), Bari ( <i>Seriola</i> spp.), Saba ( <i>Scomber</i> spp.), Iwashii ( <i>Etrumeus</i> spp. and <i>Sardinops</i> spp.), Aji ( <i>Trachurus</i> spp. and <i>Decapterius</i> spp.) and Samama ( <i>Cololabis</i> spp.)	10.5%	B10		7.6%	6.7%	5.7%	4.8%	3.8%	2.9%	1.9%	1.0%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
030572.329	- Other	10.5%	B10		7.6%	6.7%	5.7%	4.8%	3.8%	2.9%	1.9%	1.0%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
030579	Other																								
	2 Other																								
	(2) Diesel																								
	B Other																								
	- Nishin ( <i>Clupea</i> spp.), Tara ( <i>Gadus</i> spp., <i>Theragra</i> spp. and <i>Merluccius</i> spp.), Bari ( <i>Seriola</i> spp.), Saba ( <i>Scomber</i> spp.), Iwashii ( <i>Etrumeus</i> spp., <i>Sardinops</i> spp. and <i>Engraulis</i> spp.), Aji ( <i>Trachurus</i> spp. and <i>Decapterius</i> spp.) and Samama ( <i>Cololabis</i> spp.)																								
030579.221	- Cod ( <i>Gadus morhua</i> , <i>Gadus oregonus</i> , <i>Gadus macrocephalus</i> )	15.0%	B10		10.9%	9.5%	8.2%	6.8%	5.5%	4.1%	2.7%	1.4%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
030579.222	- Other	15.0%	B10		10.9%	9.5%	8.2%	6.8%	5.5%	4.1%	2.7%	1.4%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	(3) Shelled or in brine																								
	B Other																								
030579.321	- Herrings ( <i>Clupea harengus</i> , <i>Clupea pallasi</i> )	15.0%	B10		10.9%	9.5%	8.2%	6.8%	5.5%	4.1%	2.7%	1.4%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
030579.322	- Cod ( <i>Gadus morhua</i> , <i>Gadus oregonus</i> , <i>Gadus macrocephalus</i> )	15.0%	B10		10.9%	9.5%	8.2%	6.8%	5.5%	4.1%	2.7%	1.4%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
030579.323	- Anchovies ( <i>Engraulis</i> spp.)	15.0%	B10		10.9%	9.5%	8.2%	6.8%	5.5%	4.1%	2.7%	1.4%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	- Other																								
030579.324	- Nishin ( <i>Clupea</i> spp.), Tara ( <i>Gadus</i> spp., <i>Theragra</i> spp. and <i>Merluccius</i> spp.), Bari ( <i>Seriola</i> spp.), Saba ( <i>Scomber</i> spp.), Iwashii ( <i>Etrumeus</i> spp.) and <i>Sardinops</i> spp.), Aji ( <i>Trachurus</i> spp. and <i>Decapterius</i> spp.) and Samama ( <i>Cololabis</i> spp.)	10.5%	B10		7.6%	6.7%	5.7%	4.8%	3.8%	2.9%	1.9%	1.0%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
030579.329	- Other	10.5%	B10		7.6%	6.7%	5.7%	4.8%	3.8%	2.9%	1.9%	1.0%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	As from 19th year	
03.06	Crustaceans, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine, smoked crustaceans, whether in shell or not, whether or not cooked before or during the smoking process; 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	- Horseshoe crabs	4.0%	B10		2.9%	2.5%	2.2%	1.8%	1.5%	1.1%	0.7%	0.4%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	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																							
	Oysters																							
0307.19	Other																							
	1 - Smoked																							
030719.210	- Adductors of shellfish	6.7%	B8		4.5%	3.7%	3.0%	2.2%	1.5%	0.7%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	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		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	Free
030722.000	Frozen	10.0%	B10		7.3%	6.4%	5.5%	4.5%	3.6%	2.7%	1.8%	0.9%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
0307.29	Other																							
030729.500	1 - Smoked	6.7%	B8		4.5%	3.7%	3.0%	2.2%	1.5%	0.7%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
030729.200	2 - Other	15.0%	B10		10.9%	9.5%	8.2%	6.8%	5.5%	4.1%	2.7%	1.4%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Mussels ( <i>Mytilus</i> spp., <i>Parma</i> spp.)																							
0307.39	Other																							
	1 - Smoked																							
030739.510	- Adductors of shellfish	6.7%	B5		3.4%	2.2%	1.1%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Turtle fish and squid																							
0307.42	Live, fresh or chilled																							
030742.090	- Other	5.0%	B10		3.6%	3.2%	2.7%	2.3%	1.8%	1.4%	0.9%	0.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
0307.43	Frozen																							
030743.020	- Neon flying squid ( <i>Onmycteropehes bartramii</i> )	3.5%	B8		2.3%	1.9%	1.6%	1.2%	0.8%	0.4%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	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>Hansenia scintillans</i> )	5.0%	B10		3.6%	3.2%	2.7%	2.3%	1.8%	1.4%	0.9%	0.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	As from 19th year
030743.090	- Other - Cuttle fish ( <i>Rossia macrozona</i> , <i>Sepioteuthis</i> spp.) and squid ( <i>Onnamastropus</i> spp., <i>Loligo</i> spp., <i>Nototodarus</i> spp., <i>Sepioteuthis</i> spp.)	3.5%	B8		2.3%	1.9%	1.6%	1.2%	0.8%	0.4%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
0307.49	- Other	3.5%	B10		2.5%	2.2%	1.9%	1.6%	1.3%	1.0%	0.6%	0.3%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
030749.500	1 Smoked 2 Other	6.7%	B8		4.5%	3.7%	3.0%	2.2%	1.5%	0.7%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
030749.210	- Mango lisa - Dried, salted or in brine	15.0%	B10		10.9%	9.5%	8.2%	6.8%	5.5%	4.1%	2.7%	1.4%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
030749.290	- Other - Cuttle fish ( <i>Rossia macrozona</i> , <i>Sepioteuthis</i> spp.) and squid ( <i>Onnamastropus</i> spp., <i>Loligo</i> spp., <i>Nototodarus</i> spp., <i>Sepioteuthis</i> spp.), dried, salted or in brine	15.0%	B10		10.9%	9.5%	8.2%	6.8%	5.5%	4.1%	2.7%	1.4%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
0307.71	- Other	15.0%	B8		10.0%	8.3%	6.7%	5.0%	3.3%	1.7%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
030771.100	Clams, cockles and ark shells (families <i>Arctidae</i> , <i>Arctiidae</i> , <i>Cardidae</i> , <i>Donacidae</i> , <i>Hydrobiae</i> , <i>Macridae</i> , <i>Musculosaxatidae</i> , <i>Myidae</i> , <i>Senecellidae</i> , <i>Solecurtidae</i> , <i>Solenidae</i> , <i>Tridacnidae</i> and <i>Veneridae</i> )	10.0%	B10		7.3%	6.4%	5.5%	4.5%	3.6%	2.7%	1.8%	0.9%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
030771.310	- Akagari (bloody clam), live	7.0%	B10		5.1%	4.5%	3.8%	3.2%	2.5%	1.9%	1.3%	0.6%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
030771.320	- Baby clam	7.0%	B10		5.1%	4.5%	3.8%	3.2%	2.5%	1.9%	1.3%	0.6%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
030771.390	- Other	7.0%	B13		5.5%	5.0%	4.5%	4.0%	3.5%	3.0%	2.5%	2.0%	1.5%	1.0%	0.5%	Free	Free	Free	Free	Free	Free	Free	Free
0307.72	Frozen																						
030772.100	1 Adductors of shellfish 3 Other	10.0%	B10		7.3%	6.4%	5.5%	4.5%	3.6%	2.7%	1.8%	0.9%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
030772.310	- Baby clam	7.0%	B10		5.1%	4.5%	3.8%	3.2%	2.5%	1.9%	1.3%	0.6%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
030772.390	- Other	7.0%	B8		4.7%	3.9%	3.1%	2.3%	1.6%	0.8%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
0307.79	Other																						
030779.210	1 Smoked - Adductors of shellfish	6.7%	B5		3.4%	2.2%	1.1%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
030779.310	2 Other (1) Adductors of shellfish (3) Other	15.0%	B10		10.9%	9.5%	8.2%	6.8%	5.5%	4.1%	2.7%	1.4%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
030779.359	- Other Abalone ( <i>Haliotis</i> spp.) and streambed conchs ( <i>Strombus</i> spp.)	10.5%	B10		7.6%	6.7%	5.7%	4.8%	3.8%	2.9%	1.9%	1.0%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
030781.000	Live, fresh or chilled abalone ( <i>Haliotis</i> spp.)	7.0%	B10		5.1%	4.5%	3.8%	3.2%	2.5%	1.9%	1.3%	0.6%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free



Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	As from 19th year	
030782.000	Live, fresh or chilled stromboid conchs ( <i>Strombus</i> spp.)																							
	- Adductors of shellfish	7.0%	B10		5.1%	4.5%	3.8%	3.2%	2.5%	1.9%	1.3%	0.6%												
	- Other	7.0%	B13		5.5%	5.0%	4.5%	4.0%	3.5%	3.0%	2.5%	2.0%												
030784.000	Frozen stromboid conchs ( <i>Strombus</i> spp.)																							
	- Adductors of shellfish	7.0%	B10		5.1%	4.5%	3.8%	3.2%	2.5%	1.9%	1.3%	0.6%												
	- Other	7.0%	A		Free	Free	Free	Free	Free	Free	Free	Free												
0307.87	Other abalone ( <i>Haliotis</i> spp.)																							
030787.900	2 Other	10.5%	B10		7.6%	6.7%	5.7%	4.8%	3.8%	2.9%	1.9%	1.0%												
0307.88	Other stromboid conchs ( <i>Strombus</i> spp.)																							
030788.100	1 Smoked																							
	- Adductors of shellfish	6.7%	B8		4.5%	3.7%	3.0%	2.2%	1.5%	0.7%	Free	Free												
	- Other	6.7%	A		Free	Free	Free	Free	Free	Free	Free	Free												
030788.900	2 Other	10.5%	B10		7.6%	6.7%	5.7%	4.8%	3.8%	2.9%	1.9%	1.0%												
	Other, including flours, meals and pellets, fit for human consumption																							
0307.91	Live, fresh or chilled																							
030791.010	- Adductors of shellfish	10.0%	B10		7.3%	6.4%	5.5%	4.5%	3.6%	2.7%	1.8%	0.9%												
	- Other																							
030791.091	- Scallops ( <i>Pectinidae</i> )	7.0%	B10		5.1%	4.5%	3.8%	3.2%	2.5%	1.9%	1.3%	0.6%												
030791.092	- Fresh water clam	7.0%	B10		5.1%	4.5%	3.8%	3.2%	2.5%	1.9%	1.3%	0.6%												
030791.099	- Other	7.0%	B13		5.5%	5.0%	4.5%	4.0%	3.5%	3.0%	2.5%	2.0%												
0307.92	Frozen																							
030792.110	- Adductors of shellfish	10.0%	B10		7.3%	6.4%	5.5%	4.5%	3.6%	2.7%	1.8%	0.9%												
	- Other																							
030792.131	- Scallops ( <i>Pectinidae</i> )	7.0%	B8		4.7%	3.9%	3.1%	2.3%	1.6%	0.8%	Free	Free												
0307.99	Other																							
	1 Smoked																							
030799.220	- Scallops ( <i>Pectinidae</i> ) and adductors of shellfish	6.7%	B8		4.5%	3.7%	3.0%	2.2%	1.5%	0.7%	Free	Free												
	2 Other																							
030799.330	- Adductors of shellfish	15.0%	B10		10.9%	9.5%	8.2%	6.8%	5.5%	4.1%	2.7%	1.4%												
	- Other																							
030799.320	- Scallops ( <i>Pectinidae</i> )	10.5%	B10		7.6%	6.7%	5.7%	4.8%	3.8%	2.9%	1.9%	1.0%												
030799.399	- Other	10.5%	B10		7.6%	6.7%	5.7%	4.8%	3.8%	2.9%	1.9%	1.0%												
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; flours, meals and pellets of aquatic invertebrates other than crustaceans and 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	As from 19th year	
030822.000	Sea urchins ( <i>Strongylocentrotus</i> spp., <i>Paracentrotus lividus</i> , <i>Lovachinus albus</i> , <i>Echinus esculentus</i> )																							
0308.90	Frozen	7.0%	B8		4.7%	3.9%	3.1%	2.3%	1.6%	0.8%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Other																							
	2 Fresh, chilled or frozen																							
	+ Frozen																							
030890.291	Sea urchins	7.0%	B8		4.7%	3.9%	3.1%	2.3%	1.6%	0.8%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
030890.299	Other																							
	Other	7.0%	B3		1.8%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Jellyfish other than <i>Rhopilema</i> spp.	7.0%	B8		4.7%	3.9%	3.1%	2.3%	1.6%	0.8%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Other																							
030890.420	Other	10.5%	B10		7.6%	6.7%	5.7%	4.8%	3.8%	2.9%	1.9%	1.0%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Chapter 4 Dairy produce; birds' eggs; natural honey; edible products of animal origin, not elsewhere specified or included																							
0401	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																							
040110.110	Concerning milk and cream in this subheading (0401.20), 0401.40, 0401.403 and 0401.504-2-(1), (2), buttermilk etc. in 0403.10-1 and 0403.904-1-(1)-(2), (2)-(2) and (3)-(2), products consisting of natural milk constituents in 0404.90-1-(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), 1901.20-4-(1)-A, B and 1901.90-4-(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 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	25.0%	R6		18.8%	16.7%	14.6%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%
	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 04.03, 04.04, 18.06, 19.01, 21.01 and 21.06.																							
040110.190	Other		X	S																				
040110.200	Other	21.3%	B10		15.5%	13.6%	11.6%	9.7%	7.7%	5.8%	3.9%	1.9%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
0401.20	Of a fat content, by weight, exceeding 1% but not exceeding 6%																							

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	As from 19th year		
040120.110	1 Sterilised, frozen or preserved - For "the Pooled Quota of other milk products"	25.0%	R6		18.8%	16.7%	14.6%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	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%	
0401.40	Of a fat content, by weight, exceeding 6% but not exceeding 10%																								
040140.110	1 Sterilised, frozen or preserved - For "the Pooled Quota of other milk products"	25.0%	R6		18.8%	16.7%	14.6%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	
040140.190	- Other		X	S																					
040140.200	2 Other	21.3%	R8	S	18.6%	17.8%	16.9%	16.0%	16.0%	16.0%	16.0%	16.0%	16.0%	16.0%	16.0%	16.0%	16.0%	16.0%	16.0%	16.0%	16.0%	16.0%	16.0%	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		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%	
040150.119	- Other		X	S																					
	(2) Other																								
040150.121	- For "the Pooled Quota of other milk products"	25.0%	R6		18.8%	16.7%	14.6%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	
040150.129	- Other		X	S																					
040150.200	2 Other	21.3%	R8	S	18.6%	17.8%	16.9%	16.0%	16.0%	16.0%	16.0%	16.0%	16.0%	16.0%	16.0%	16.0%	16.0%	16.0%	16.0%	16.0%	16.0%	16.0%	16.0%	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																								
	[2] Other																								

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	As from 19th year	
040210121	<p>- Concerning milk and cream in powder, granules or other solid forms in this subheading 1-21, 2-01-21, (2-21, 0402.21-2-41), (2-21) and 0402.2-2-21, 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 74,973 ton, in consideration of the quantity of prospective domestic demand in the current fiscal year (April-March), international market situation and other relevant conditions, hereinafter referred to as "the Fooled Quota of skimmed milk powder other than for school lunch etc." in this heading.</p>		Xq1																					
040210129	<p>- Other</p> <p>2 Other</p> <p>(1) For school lunch for children, pupils or infants of kindergartens, elementary schools, lower secondary schools, compulsory education schools, upper secondary schools having evening courses, or special support schools, for pupils of children's welfare institutions or the like as may be prescribed by a cabinet order, or for pupils receiving daycare by the business stipulated by paragraph 9, 10 or 12 of Article 6-5 of the Child Welfare Act (Law No. 164 of 1947), hereinafter referred to as "For school lunch etc." in this heading, and the remainder of mixed feeds as may be prescribed by a cabinet order, hereinafter referred to as "For feeding purposes" in this heading</p>		X	S																				
	[1] For School lunch etc.																							

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	As from 19th year	
040210.211	<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>		Xq1																					
040210.212	• Other		X	S																				
040210.216	[2] For feeding purposes • 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
040210.221	(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) or imported with approval of the Minister of Agriculture, Forestry and Fisheries by means stipulated by paragraph 2 thereof		Xq1																					
040210.222	[2] Other • For "the Pooled Quota of skimmed milk powder other than for school lunch etc."		Xq1																					
040210.229	• Other		X	S																				
0402.21	In powder, granules or other solid forms, of a fat content, by weight, exceeding 1.5%, Not containing added sugar or other sweetening matter 1. Of a fat content, by weight, exceeding 5% (1) Of a fat content, by weight, not exceeding 30%																							

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	As from 19th year	
040221.111	Imported by the Agriculture and Livestock Industries Corporation to the extent of the quantity stipulated by paragraph 1 of Article 13 of the Manufacturing Milk Producer Compensation Temporary Law (Law No. 112 of 1965) or imported with approval of the Minister of Agriculture, Forestry and Fisheries by means stipulated by paragraph 2 thereof	Xq1	Xq1																					
040221.119	- Other	X	S																					
040221.121	Imported by the Agriculture and Livestock Industries Corporation to the extent of the quantity stipulated by paragraph 1 of Article 13 of the Manufacturing Milk Producer Compensation Temporary Law (Law No. 112 of 1965) or imported with approval of the Minister of Agriculture, Forestry and Fisheries by means stipulated by paragraph 2 thereof	Xq1	Xq1																					
040221.129	- Other	X	S																					
	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."	Xq1	Xq1																					
040221.212	-- Other	X	S																					
	- For feeding purposes																							
040221.216	-- For "the Pooled Quota of skimmed milk powder other than for school lunch etc."	Xq1	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
	(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	Xq1																					
	[2] Other																							
040221.222	- For "the Pooled Quota of skimmed milk powder other than for school lunch etc."	Xq1	Xq1																					
040221.229	- 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	As from 19th year	
0402.29	Other																							
	1 Of a fat content, by weight, exceeding 5%																							
	(1) Of a fat content, by weight, not exceeding 5.6%																							
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		X	S																				
	(2) Other																							
040229.121	Imported by the Agriculture and Livestock Industries Corporation to the extent of the quantity stipulated by paragraph 1 of 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																						
040229.129	- Other		X	S																				
	2 Other																							
040229.211	[1] Imported by the Agriculture and Livestock Industries Corporation to the extent of the quantity stipulated by paragraph 1 of Article 13 of the 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																						
040229.220	- For "the Pooled Quota of skimmed milk powder other than for school lunch etc."		Xq1																					
040229.291	- Other		X	S																				
	Other																							
0402.91	Not containing added sugar or other sweetening matter																							
	1 Of a fat content, by weight, exceeding 7.5%																							
040291.110	(1) Whipped cream in pressurised containers	25.5%	B5**		7.7%	5.1%	2.6%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	(2) Other																							

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	As from 19th year	
040291121	<ul style="list-style-type: none"> <li>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</li> <li>Note: The tariff quota shall be calculated on the basis of 1,500 tonnes per year, to be distributed in 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.</li> </ul>	Xq1																						
040291129	- Other		X	S																				
	2 Other																							
040291210	- For "the Pooled Quota"	Xq1																						
040291290	- Other		X	S																				
040299	Other																							
	1 Of a fat content, by weight, exceeding 8%																							
040299110	(1) Whipped cream in pressurised containers	25.5%	B5**		7.7%	5.1%	2.6%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	(2) Other																							
040299121	<ul style="list-style-type: none"> <li>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</li> </ul>	Xq1																						
040299129	- Other		X	S																				
	2 Other																							
040299210	<ul style="list-style-type: none"> <li>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</li> </ul>	Xq1																						
040299290	- Other		X	S																				
04.03	Buttermilk, curdled milk and cream, yoghurt, kephir and other fermented or acidified milk and cream, whether or not concentrated or containing added sugar or other sweetening matter or flavoured or containing added fruit, nuts or cocoa																							



Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	As from 19th year	
0403.10	Yogurt																							
	1 Frozen, preserved or containing added sugar or other sweetening matter, flavoured, fruits or nuts (excluding frozen yogurt)																							
	- For "the Pooled Quota of other milk products"																							
040310.110	- Containing added sugar	35.0%	R6		26.3%	23.3%	20.4%	17.5%	17.5%	17.5%	17.5%	17.5%	17.5%	17.5%	17.5%	17.5%	17.5%	17.5%	17.5%	17.5%	17.5%	17.5%	17.5%	17.5%
040310.120	- Other	25.0%	R6		18.8%	16.7%	14.6%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	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	19.1%	16.7%	14.3%	12.0%	9.6%	7.2%	4.8%	2.4%												
040310.219	- Other	29.8%	B10		21.7%	19.0%	16.3%	13.5%	10.8%	8.1%	5.4%	2.7%												
040310.220	(2) Other	21.3%	B10	S	15.5%	13.6%	11.6%	9.7%	7.7%	5.8%	3.9%	1.9%												
0403.90	Other																							
	1 Sterilised, frozen, preserved, concentrated or containing added sugar or other sweetening matter, flavoured, fruits or nuts																							
	(1) Of a fat content, by weight, not exceeding 1.5%																							
	[1] Buttermilk powder and other products in solid forms																							
	- Imported by the Agriculture and Livestock Industries Corporation to the extent of the quantity stipulated by paragraph 1 of Article 13 of the Manufacturing Milk Producer Compensation Temporary Law (Law No. 112 of 1965) or imported with approval of the Minister of Agriculture, Forestry and Fisheries by means stipulated by paragraph 2 thereof																							
040390.111	-- Containing added sugar		Xq1																					
040390.112	-- Other		Xq1																					
040390.113	- Other		X	S																				
	[2] Other																							
	- For "the Pooled Quota of other milk products"																							
040390.116	-- Containing added sugar	35.0%	R6		26.3%	23.3%	20.4%	17.5%	17.5%	17.5%	17.5%	17.5%	17.5%	17.5%	17.5%	17.5%	17.5%	17.5%	17.5%	17.5%	17.5%	17.5%	17.5%	17.5%
040390.117	-- Other	25.0%	R6		18.8%	16.7%	14.6%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%
040390.118	- Other		X	S																				
	(2) Of a fat content, by weight, exceeding 1.5% but not exceeding 26%																							

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	As from 19th year	
	(1) Buttermilk powder and other products in solid forms																							
	- Imported by the Agriculture and Livestock Industries Corporation to the extent of the quantity stipulated by paragraph 1 of Article 13 of the Manufacturing Milk Producer Compensation Temporary Law (Law No. 112 of 1965) or imported with approval of the Minister of Agriculture, Forestry and Fisheries by means stipulated by paragraph 2 thereof																							
040390.121	-- Containing added sugar		Xq1																					
040390.122	-- Other		Xq1																					
040390.123	- Other		X	S																				
	[2] Other																							
	- For "the Pooled Quota of other milk products"																							
040390.126	-- Containing added sugar	35.0%	R6		26.3%	23.3%	20.4%	17.5%	17.5%	17.5%	17.5%	17.5%	17.5%	17.5%	17.5%	17.5%	17.5%	17.5%	17.5%	17.5%	17.5%	17.5%	17.5%	17.5%
040390.127	-- Other	25.0%	R6		18.8%	16.7%	14.6%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%
040390.128	- Other		X	S																				
	(3) Of a fat content, by weight, exceeding 26%																							
	(1) Buttermilk powder and other products in solid forms																							
	- Imported by the Agriculture and Livestock Industries Corporation to the extent of the quantity stipulated by paragraph 1 of Article 13 of the Manufacturing Milk Producer Compensation Temporary Law (Law No. 112 of 1965) or imported with approval of the Minister of Agriculture, Forestry and Fisheries by means stipulated by paragraph 2 thereof																							
040390.131	-- Containing added sugar		Xq1																					
040390.132	-- Other		Xq1																					
040390.133	- Other		X	S																				
	[2] Other																							
	- For "the Pooled Quota of other milk products"																							
040390.136	-- Containing added sugar	35.0%	R6		26.3%	23.3%	20.4%	17.5%	17.5%	17.5%	17.5%	17.5%	17.5%	17.5%	17.5%	17.5%	17.5%	17.5%	17.5%	17.5%	17.5%	17.5%	17.5%	17.5%
040390.137	-- Other	25.0%	R6		18.8%	16.7%	14.6%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%
040390.138	- Other		X	S																				
040390.200	2 Other	21.3%	R5	S	18.4%	17.4%	16.5%	15.5%	14.5%	13.6%	12.6%	11.6%	10.7%	10.7%	10.7%	10.7%	10.7%	10.7%	10.7%	10.7%	10.7%	10.7%	10.7%	10.7%
04.04	Where, 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																							

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	As from 19th year	
0404.10	Whey and modified whey, whether or not concentrated or containing added sugar or other sweetening matter																							
	1 Sterilised, frozen, preserved, concentrated or containing added sugar or other sweetening matter																							
	(1) Of a fat content, by weight, not exceeding 5%																							
	[1] Imported by the Agriculture and Livestock Industries Corporation to the extent of the quantity stipulated by paragraph 1 of Article 13 of the 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																					
	[2] Other																							
	[j] Mineral concentrated whey																							
	- Concerning mineral concentrated whey in this subheading 1-(1)-(2)-(1) and (2)-(2)-(1), for the quantity within the limits of a tariff quota stipulated by a cabinet order which is effective at the time of import and under the conditions set out by relevant regulations which are effective at the time of import																							
	Note: The tariff quota shall be calculated on the basis of 14,000 ton, in consideration of the quantity of prospective domestic demand in the current fiscal year (April-March), international market situation and other relevant conditions, hereinafter referred to as "the Pooled Quota of mineral concentrated whey".																							
040410.121	- Containing added sugar		Xq1																					
040410.122	- Other		Xq1																					

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	As from 19th year		
040410129	- Other - Of a milk protein content, by weight, calculated on the dry matter, less than 25% (Whey Powder)																								
	- Containing added sugar	29.8% + 425 yen/kg	R11	SG4** S	30.1% + 34.40 yen/kg	27.7% + 31.60 yen/kg	25.2% + 28.80 yen/kg	22.8% + 26 yen/kg	20.3% + 23.20 yen/kg	17.9% + 20.40 yen/kg	15.4% + 17.60 yen/kg	13.0% + 14.80 yen/kg	10.5% + 12 yen/kg	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	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	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, Instantizer referred to as "WPC")																								
	- Containing added sugar	29.8% + 425 yen/kg	R11	SG4* S	30.1% + 34.40 yen/kg	27.7% + 31.60 yen/kg	25.2% + 28.80 yen/kg	22.8% + 26 yen/kg	20.3% + 23.20 yen/kg	17.9% + 20.40 yen/kg	15.4% + 17.60 yen/kg	13.0% + 14.80 yen/kg	10.5% + 12 yen/kg	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	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	7.5% + 12 yen/kg	
	- Of a milk protein content, by weight, calculated on the dry matter, equal to or greater than 45%																								
	- Containing added sugar	29.8% + 425 yen/kg	B5*****	S	21.0% + 24 yen/kg	14.0% + 16 yen/kg	7.0% + 8 yen/kg	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	- Other	29.8% + 425 yen/kg	B5*****	S	15.0% + 24 yen/kg	10.0% + 16 yen/kg	5.0% + 8 yen/kg	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	[a] Other																								
	1 Containing added sugar																								

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	As from 19th year	
040410.131	<p>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)-(i)-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</p> <p>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 Tieded Quota of whey or milk powder products' in this subheading</p>		Xq1																					
040410.139	<p>- Other</p> <p>- For the manufacture of mixed feeds containing added colouring matter which is recognised as in blue at the time of import</p> <p>- Other</p> <p>- Of a milk protein content, by weight, calculated on the dry matter, less than 25% (Whey Powder)</p> <p>- Of a milk protein content, by weight, calculated on the dry matter, equal to or greater than 25% but less than 45% (WPC)</p> <p>- Of a milk protein content, by weight, calculated on the dry matter, equal to or greater than 45%</p>	<p>29.8% + 425 yen/kg</p> <p>29.8% + 425 yen/kg</p> <p>29.8% + 425 yen/kg</p> <p>29.8% + 425 yen/kg</p>	A	S	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
					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	10.5% + 12 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	10.5% + 12 yen/kg
			B5*****	S	21.0% + 24 yen/kg	14.0% + 16 yen/kg	7.0% + 8 yen/kg	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2. Other																							

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	As from 19th year		
040410141	<p>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"</p>		Xq1																						
040410142	<p>Concerning whey and products consisting of natural milk constitutions used for the manufacture of prepared milk powder for babies and infants, in this subheading 1(4) 2 and (2) 2 and subheading 0404 90 1(1) 2, (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</p> <p>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.</p>		Xq1																						
040410149	<p>For the manufacture of mixed feeds containing added colouring matter which is recognised as in blue at the time of import</p> <p>Other</p> <p>Of a milk protein content, by weight, calculated on the dry matter, less than 25% (Whey Powder)</p>	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
		29.8% + 425 yen/kg	R12	SC4** S	21.5% + 34.40 yen/kg	19.8% + 31.60 yen/kg	18.0% + 28.80 yen/kg	16.3% + 26 yen/kg	14.5% + 21.20 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	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	As from 19th year	
	<ul style="list-style-type: none"> <li>- Of a milk protein content, by weight, calculated on the dry matter, equal to or greater than 25% but less than 45% (WTC)</li> <li>- Of a milk protein content, by weight, calculated on the dry matter, equal to or greater than 45%</li> </ul>	29 8% + 425 yen/kg	R12	SG4*, S	21.5% + 34.40 yen/kg	19.8% + 31.60 yen/kg	18.0% + 28.80 yen/kg	16.3% + 26 yen/kg	14.5% + 23.20 yen/kg	12.8% + 20.40 yen/kg	11.0% + 17.60 yen/kg	9.3% + 14.80 yen/kg	7.5% + 12 yen/kg	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
	<ul style="list-style-type: none"> <li>- Of a milk protein content, by weight, calculated on the dry matter, equal to or greater than 45%</li> </ul>	29 8% + 425 yen/kg	B5****	S	15.0% + 24 yen/kg	10.0% + 16 yen/kg	5.0% + 8 yen/kg	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	(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) or imported with approval of the Minister of Agriculture, Forestry 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																							
	- Of a milk protein content, by weight, calculated on the dry matter, less than 25% (Whey Powder)																							
	- Containing added sugar	29 8% + 687 yen/kg	R11	SG4**, S	30.1% + 34.40 yen/kg	27.7% + 31.60 yen/kg	25.2% + 28.80 yen/kg	22.8% + 26 yen/kg	20.3% + 23.20 yen/kg	17.9% + 20.40 yen/kg	15.4% + 17.60 yen/kg	13.0% + 14.80 yen/kg	10.5% + 12 yen/kg	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	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	7.5% + 12 yen/kg
	- Of a milk protein content, by weight, calculated on the dry matter, equal to or greater than 25% but less than 45% (WPC)																							
	- Containing added sugar	29 8% + 687 yen/kg	R11	SG4*, S	30.1% + 34.40 yen/kg	27.7% + 31.60 yen/kg	25.2% + 28.80 yen/kg	22.8% + 26 yen/kg	20.3% + 23.20 yen/kg	17.9% + 20.40 yen/kg	15.4% + 17.60 yen/kg	13.0% + 14.80 yen/kg	10.5% + 12 yen/kg	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	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	7.5% + 12 yen/kg
	- Of a milk protein content, by weight, calculated on the dry matter, equal to or greater than 45%																							

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	As from 19th year		
	<ul style="list-style-type: none"> <li>— Containing added sugar</li> <li>— Other</li> </ul>	29 8% + 687 yen/kg 29 8% + 687 yen/kg	B5***** B5*****	S S	21 0% + 24 yen/kg 15 0% + 24 yen/kg	14 0% + 16 yen/kg 10 0% + 16 yen/kg	7 0% + 8 yen/kg 5 0% + 8 yen/kg	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	[f] Other																								
040410171	1 Containing added sugar — 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" • Other	29 8% + 687 yen/kg	Xq1	S	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
040410179	— For the manufacture of mixed feeds containing added colouring matter which is recognised as in blue at the time of import • Other — Of a milk protein content, by weight, calculated on the dry matter, less than 25% (Wiley Powder) — 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	A	S	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	— Of a milk protein content, by weight, calculated on the dry matter, equal to or greater than 45% (WPC) — Of a milk protein content, by weight, calculated on the dry matter, equal to or greater than 45%	29 8% + 687 yen/kg	R11	SG4** S	30 1% + 34 40 yen/kg	27 7% + 31 60 yen/kg	25 2% + 28 80 yen/kg	22 8% + 26 yen/kg	20 3% + 23 20 yen/kg	17 9% + 20 40 yen/kg	15 4% + 17 60 yen/kg	13 0% + 14 80 yen/kg	10 5% + 12 yen/kg	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% 2 Other	29 8% + 687 yen/kg	R11	SG4* S	30 1% + 34 40 yen/kg	27 7% + 31 60 yen/kg	25 2% + 28 80 yen/kg	22 8% + 26 yen/kg	20 3% + 23 20 yen/kg	17 9% + 20 40 yen/kg	15 4% + 17 60 yen/kg	13 0% + 14 80 yen/kg	10 5% + 12 yen/kg	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	
040410181	— For the manufacture of mixed feeds as may be prescribed by a cabinet order which is effective at the time of import and under the conditions set out by relevant regulations which are effective at the time of import, for "the Pooled Quota of whey etc. for feeding purposes" Xq1	29 8% + 687 yen/kg	B5*****	S	21 0% + 24 yen/kg	14 0% + 16 yen/kg	7 0% + 8 yen/kg	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	



Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	As from 19th year	
040410.182	<p>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"</p>		Xq1																					
040410.189	<p>- Other</p> <p>- For the manufacture of mixed feeds containing added colouring matter which is recognised as in blue at the time of import</p> <p>- Other</p> <p>- Of a milk protein content, by weight, calculated on the dry matter, less than 25% (Whey Powder)</p> <p>- Of a milk protein content, by weight, calculated on the dry matter, equal to or greater than 25% but less than 45% (WPC)</p> <p>- Of a milk protein content, by weight, calculated on the dry matter, equal to or greater than 45%</p>	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
		29.8% + 687 yen/kg	R12	SG4** , S	21.5% + 34.40 yen/kg	19.8% + 31.60 yen/kg	18.0% + 28.80 yen/kg	16.3% + 26 yen/kg	14.5% + 23.20 yen/kg	12.8% + 20.40 yen/kg	11.0% + 17.60 yen/kg	9.3% + 14.80 yen/kg	7.5% + 12 yen/kg	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
		29.8% + 687 yen/kg	R12	SG4* , S	21.5% + 34.40 yen/kg	19.8% + 31.60 yen/kg	18.0% + 28.80 yen/kg	16.3% + 26 yen/kg	14.5% + 23.20 yen/kg	12.8% + 20.40 yen/kg	11.0% + 17.60 yen/kg	9.3% + 14.80 yen/kg	7.5% + 12 yen/kg	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
		29.8% + 687 yen/kg	B5****	S	15.0% + 24 yen/kg	10.0% + 16 yen/kg	5.0% + 8 yen/kg	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
040410.200	2 Other	21.3%	B10	S	15.5%	13.6%	11.6%	9.7%	7.7%	5.8%	3.9%	1.9%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	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%																							
040490.111	[1] Containing added sugar																							
040490.111	* For "the Pooled Quota of other milk products"	35.0%	R6		26.3%	23.3%	20.4%	17.5%	17.5%	17.5%	17.5%	17.5%	17.5%	17.5%	17.5%	17.5%	17.5%	17.5%	17.5%	17.5%	17.5%	17.5%	17.5%	17.5%
040490.112	- Other		X	S																				
040490.116	[2] Other																							
	* For the manufacture of prepared milk powders for babies and infants, for "the Pooled Quota of whey etc. used for prepared milk powder for babies and infants"		Xq1																					
040490.117	* For "the Pooled Quota of other milk products"	25.0%	R6		18.8%	16.7%	14.6%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%
040490.118	- Other		X	S																				
	(2) Of a fat content, by weight, exceeding 1.5% but not exceeding 30%																							
	[1] Containing added sugar																							

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	As from 19th year		
040490.121	- For "the Pooled Quota of other milk products"	35.0%	R6		26.3%	23.3%	20.4%	17.5%	17.5%	17.5%	17.5%	17.5%	17.5%	17.5%	17.5%	17.5%	17.5%	17.5%	17.5%	17.5%	17.5%	17.5%	17.5%	17.5%	
040490.122	- Other		X	S																					
040490.126	[2] Other																								
040490.127	- For the manufacture of prepared milk powders for babies and infants, for "the Pooled Quota of whey, etc. used for prepared milk powder for babies and infants"		Xq1																						
040490.127	- For "the Pooled Quota of other milk products"	25.0%	R6		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%	
040490.128	- Other		X	S																					
	(3) Of a fat content, by weight, exceeding 30%																								
	[1] Containing added sugar																								
040490.131	- For "the Pooled Quota of other milk products"	35.0%	R6		26.3%	23.3%	20.4%	17.5%	17.5%	17.5%	17.5%	17.5%	17.5%	17.5%	17.5%	17.5%	17.5%	17.5%	17.5%	17.5%	17.5%	17.5%	17.5%	17.5%	
040490.132	- Other		X	S																					
040490.136	[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		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%	
040490.138	- Other		X	S																					
040490.240	2. Other	21.3%	R6	S	16.0%	14.2%	12.4%	10.7%	10.7%	10.7%	10.7%	10.7%	10.7%	10.7%	10.7%	10.7%	10.7%	10.7%	10.7%	10.7%	10.7%	10.7%	10.7%	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																						
	[2] Other																								

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	As from 19th year	
040510121	- Concerning butter and other fats and oils derived from milk in this subheading 1(2), 2(2) and subheading 0405 90(2), 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 584 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																					
040510129	- Other		X	S																				
040510210	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) or imported with approval of the Minister of Agriculture, Forestry and Fisheries by means stipulated by paragraph 2 thereof		Xq1																					
040510221	[2] Other		Xq1																					
040510229	- For "the Pooled Quota"		X	S																				
040520	Dairy spreads																							
040520010	- 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																					
040520090	- Other		X	S																				
040590	Other																							
040590110	1 Of a fat content, by weight, not exceeding 85%  - 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																					
040590190	- 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	As from 19th year		
040590.210	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) or imported with approval of the Minister of Agriculture, Forestry and Fisheries by means stipulated by paragraph 2 thereof		Xq1																						
040590.221	[2] Other		Xq1																						
040590.229	- For "the Pooled Quota"		X	S																					
0406	- Other 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 2 kg	22.4%	PIC	PIC-10, S																					
	- Other																								
040610.010	-- Concerning cheese and curd intended for use as materials for processed cheese (excluding those of subheadings 0406.20 and 0406.30), for the quantity within the limits of a tariff quota stipulated by a cabinet order which is effective at the time of import and under the conditions set out by relevant regulations which are effective at the time of import																								
	Note: The tariff quota shall be calculated within the limits of the quantity of prospective domestic demand in the current fiscal year (April-March) with deduction of the quantity of prospective domestic production, and also in consideration of the quantity of prospective domestic production, international market situation and other relevant conditions. Hereinafter in this heading referred to as "The Pooled Quota" in this heading.		Xq2																						
040610.090	-- Other																								
	-- Cream Cheese which is a soft, spreadable, unripened and rindless cheese, containing milkfat in 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)	29.8%	B15	S	24.2%	22.4%	20.5%	18.6%	16.8%	14.9%	13.0%	11.2%	9.3%	7.5%	5.6%	3.7%	1.9%	Free	Free	Free	Free	Free	Free	Free	
	than 45%																								
	-- Other	29.8%	PIC	PIC-10, S																					
	-- Other	29.8%	PIC	PIC-10, S																					
0406.20	Grated or powdered cheese, of all kinds																								
040620.100	1 of processed cheese	40.0%	PIC	PIC-10, S																					

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	As from 19th year
040620/2/0	2 Other	26.3%	B15	S	21.4%	19.7%	18.1%	16.4%	14.8%	13.2%	11.5%	9.9%	8.2%	6.6%	4.9%	3.3%	1.6%	Free	Free	Free	Free	Free	Free
040630/0/0	Processed cheese, not grated or powdered	40.0%	PIC	PIC-10, S	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC
0406.40	Blueveined cheese and other cheese containing veins produced by <i>Penicillium roqueforti</i>																						
040640/0/0	Intended for use as materials for processed cheese, for "the Pooled Quota"		Xq2																				
040640/0/90	Other cheese	29.8%	PIC	PIC-10, S	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC
0406.90	Other cheese																						
040690/0/0	Intended for use as materials for processed cheese, for "the Pooled Quota"		Xq2																				
040690/0/90	Other																						
	Soft cheese containing moisture on a fat-free basis exceeding the level as described for soft designation as defined in Section 7 of the Code of Origin for Cheese (CODEX STANDARD 283-1978)	29.8%	PIC	PIC-10, S	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC
04.07	Birds' eggs, in shell, fresh, preserved or cooked		B15	S	24.2%	22.4%	20.5%	18.6%	16.8%	14.9%	13.0%	11.2%	9.3%	7.5%	5.6%	3.7%	1.9%	Free	Free	Free	Free	Free	Free
	Other fresh eggs																						
040721/0/0	Of fowls of the species <i>Gallus domesticus</i>	17.0%	B12**		13.6%	13.6%	13.6%	13.6%	11.7%	9.7%	7.8%	5.8%	3.9%	1.9%	Free	Free	Free	Free	Free	Free	Free	Free	Free
040729/0/0	Other	17.0%	B12**		13.6%	13.6%	13.6%	13.6%	11.7%	9.7%	7.8%	5.8%	3.9%	1.9%	Free	Free	Free	Free	Free	Free	Free	Free	Free
0407.90	Other																						
040790/1/00	1 Frozen	17.0%	B12**		13.6%	13.6%	13.6%	13.6%	11.7%	9.7%	7.8%	5.8%	3.9%	1.9%	Free	Free	Free	Free	Free	Free	Free	Free	Free
040790/2/00	2 Other	21.3%	B10		15.5%	13.6%	11.6%	9.7%	7.7%	5.8%	3.9%	1.9%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
04.08	Birds' eggs, not in shell, and egg yolks, fresh, dried, cooked by steaming or by boiling in water, moulded, frozen or otherwise preserved, whether or not containing added sugar or other sweetening matter																						
	Egg yolks																						
040811/0/00	Dried	18.8%	B5		9.4%	6.3%	3.1%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
040819/0/00	Other	20.0% or 48 yen/kg, whichever is the greater	B5		10.0% or 24 yen/kg, whichever is the greater	6.7% or 16 yen/kg, whichever is the greater	3.3% or 8 yen/kg, whichever is the greater	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Other																						
040891/0/00	Dried	21.3%	B12***		10.7%	10.7%	10.7%	10.7%	5.4%	5.4%	5.4%	5.4%	5.4%	5.4%	Free	Free	Free	Free	Free	Free	Free	Free	Free
040899/0/00	Other	21.3% or 51 yen/kg, whichever is the greater	B5		10.7% or 25.50 yen/kg, whichever is the greater	7.1% or 17 yen/kg, whichever is the greater	3.6% or 8.50 yen/kg, whichever is the greater	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
04.09	Natural honey		B7		15.9%	12.8%	9.6%	6.4%	3.2%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
040900/0/00	Chapter 5 Products of animal origin, not elsewhere specified or included																						
05.07	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																						

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	As from 19th year
0507.90	Other																						
050790.090	- Other		X																				
SECTION II. VEGETABLE PRODUCTS																							
Chapter 7 Edible vegetables and certain roots and tubers																							
07.03	Onions, shallots, garlic, leeks and other alliaceous vegetables, fresh or chilled																						
0703.10	Onions and shallots																						
070310.011	1 Onions																						
070310.012	- Not more than 67 yen/kg in value for customs duty	8.5%	B5		4.3% or (73.70 yen - customs duty) > 3(6) kg, whichever is the less	2.8% or (73.70 yen - customs duty) > 2(6) kg, whichever is the less	1.4% or (73.70 yen - 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	8.5% or (73.70 yen - customs duty) > 3(6) kg, whichever is the less	B5		4.3% or (73.70 yen - customs duty) > 3(6) kg, whichever is the less	2.8% or (73.70 yen - customs duty) > 2(6) kg, whichever is the less	1.4% or (73.70 yen - 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																						
070959.020	- 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%
0709.99	Other																						
070999.100	1 Sweet corn	6.0%	B3		1.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
07.10	Vegetables (uncooked or cooked by steaming or boiling in water), frozen																						
071010.000	Potatoes	8.5%	B5		4.3%	2.8%	1.4%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Leguminous vegetables, shelled or unshelled																						
0710.29	Other																						
071029.010	- Green soya beans	6.0%	B5		3.0%	2.0%	1.0%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
071030.000	Spinach, New Zealand spinach and orache spinach (garden spinach)	6.0%	B5		3.0%	2.0%	1.0%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
0710.80	Other vegetables																						
071080.030	1 Broccoli	12.0%	B5		6.0%	4.0%	2.0%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																						
071080.010	- Broccoli	6.0%	B5		3.0%	2.0%	1.0%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
0710.90	Mixtures of vegetables																						
071090.100	1 Chiefly consisting of sweet corn	10.6%	B5		5.3%	3.5%	1.8%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
07.11	Vegetables provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption																						
0711.90	Other vegetables, mixtures of vegetables																						
	2 Other																						

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	As from 19th year	
071190.093	(1) Barlock (2) Other	12.0%	B5		6.0%	4.0%	2.0%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
071190.092	- Lotus roots Dried vegetables whole, cut, sliced, broken or in powder, but not further prepared	9.0%	B5		4.5%	3.0%	1.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
071220.000	Onions	9.0%	B5		4.5%	3.0%	1.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
0712.39	Mushrooms, wood ears ( <i>Auricularia</i> spp.), jelly fungi ( <i>Pleurozia</i> spp.) and truffles Other																							
071239.010	- Shiitake mushrooms	12.8%	R14		9.6%	9.6%	9.6%	9.6%	9.6%	9.6%	9.6%	9.6%	9.6%	9.6%	9.6%	9.6%	9.6%	9.6%	9.6%	9.6%	9.6%	9.6%	9.6%	
0712.90	Other vegetables, mixtures of vegetables 2 Other																							
071290.050	- Potatoes whether or not cut or sliced but not further prepared	12.8%	B5		6.4%	4.3%	2.1%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
0713	Dried leguminous vegetables, shelled, whether or not skinned or split																							
0713.10	Peas ( <i>Pisum sativum</i> ) 2 Other																							
071310.229	- Other	354 yank/g	B10		257.45 yank/g	225.27 yank/g	193.09 yank/g	160.91 yank/g	138.73 yank/g	96.55 yank/g	64.36 yank/g	32.18 yank/g	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
0713.32	Beans ( <i>Vigna</i> spp., <i>Phaseolus</i> spp.) Small red (Adzuki) beans ( <i>Phaseolus</i> or <i>Vigna angularis</i> ) - Other																							
071332.090	- Other		X																					
071333	Kidney beans, including white pea beans ( <i>Phaseolus vulgaris</i> ) 2 Other																							
071333.229	(2) Other - Other		X																					
0713.34	Bambara beans ( <i>Vigna subterranea</i> or <i>Vandecia subterranea</i> ) 2 Other																							
071334.299	- Other		X																					
0713.35	Cow peas ( <i>Vigna unguiculata</i> ) 2 Other																							
071335.299	(2) Other - Other		X																					
0713.39	Other 2 Other																							
	(2) Other - Other																							

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	As from 19th year			
071339.222	--Pean beans ( <i>Phaseolus calcaratus</i> )		X																							
071339.227	-- Other		X																							
0713.50	Broad beans ( <i>Vicia faba</i> var. <i>major</i> ) and horse beans ( <i>Vicia faba</i> var. <i>spina</i> , <i>Vicia faba</i> var. <i>minor</i> )																									
	2. Other																									
	(2) Other																									
071350.221	- Concerning peas in subheading 0713.10-2-2), small (red (red) beans in subheading 0713.32-2-2), kidney beans in subheading 0713.33-2-2), broad bean beans in subheading 0713.34-2-2), cow peas in subheading 0713.35-2-2), other beans ( <i>Vigna</i> spp., <i>Phaseolus</i> spp.) in subheading 0713.39-2-2), broad beans in subheading 0713.50-2-2), pigeon peas in subheading 0713.60-2-2) and other dried leguminous vegetables in subheading 0713.90-2-2), for the quantity within the limits of a tariff quota stipulated by a cabinet order which is effective at the time of import and under the conditions set out by relevant regulations which are effective at the time of import	10.0%	B10	7.3%	6.4%	5.5%	4.5%	3.6%	2.7%	1.8%	0.9%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
071350.229	- Other	354 yen/kg	B10	257.45 yen/kg	225.27 yen/kg	193.09 yen/kg	160.91 yen/kg	128.73 yen/kg	96.55 yen/kg	64.36 yen/kg	32.18 yen/kg	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
0713.60	Pigeon peas ( <i>Cajanus cajan</i> )																									
	2. Other																									
	(2) Other																									
071360.291	- For "the Pooled Quota"	10.0%	B10	7.3%	6.4%	5.5%	4.5%	3.6%	2.7%	1.8%	0.9%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
071360.299	- Other	354 yen/kg	B10	257.45 yen/kg	225.27 yen/kg	193.09 yen/kg	160.91 yen/kg	128.73 yen/kg	96.55 yen/kg	64.36 yen/kg	32.18 yen/kg	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
0713.90	Other																									
	2. Other																									
	(2) Other																									
071390.221	- For "the Pooled Quota"	10.0%	B10	7.3%	6.4%	5.5%	4.5%	3.6%	2.7%	1.8%	0.9%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
071390.229	- Other	354 yen/kg	B10	257.45 yen/kg	225.27 yen/kg	193.09 yen/kg	160.91 yen/kg	128.73 yen/kg	96.55 yen/kg	64.36 yen/kg	32.18 yen/kg	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free



Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	As from 19th year	
07.14	Mãimõe, amovroot, sudep, 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 path)																							
0714.10	Mãimõe (cassava)																							
	2 Other																							
	(1) Pellets of Flour or meal																							
071410.190	- Other	15.0%	B5		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%	7.5%
0714.20	Sweet potatoes																							
071420.100	1 Frozen	12.0%	B5		6.0%	4.0%	2.0%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
071420.200	2 Other	12.8%	B5		6.4%	4.3%	2.1%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
0714.30	Yams ( <i>Dioscorea</i> spp.)																							
071430.100	1 Frozen	12.0%	B5		6.0%	4.0%	2.0%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
0714.40	Taro ( <i>Colocasia</i> spp.)																							
071440.100	1 Frozen	10.0%	B10		7.3%	6.4%	5.5%	4.5%	3.6%	2.7%	1.8%	0.9%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
0714.50	Yamita ( <i>Xanthosoma</i> spp.)																							
071450.100	1 Frozen	12.0%	B5		6.0%	4.0%	2.0%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
0714.90	Other																							
071490.100	1 Frozen	12.0%	B5		6.0%	4.0%	2.0%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	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		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
080242.000	Shelled	9.6%	B10		7.0%	6.1%	5.2%	4.4%	3.5%	2.6%	1.7%	0.9%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
080270.000	Kola nuts ( <i>Cola</i> spp.)	12.0%	B5		6.0%	4.0%	2.0%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
0802.90	Other																							
080290.900	2 Other	12.0%	B5		6.0%	4.0%	2.0%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
08.03	Bananas, including plantains, fresh or dried																							
0803.10	Bananas																							
	1 Fresh																							
080310.100	(1) If imported during the period from 1st April to 30th September	20.0%	B10		14.5%	12.7%	10.9%	9.1%	7.3%	5.5%	3.6%	1.8%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
080310.100	(2) If imported during the period from 1st October to 31st March	25.0%	B10		18.2%	15.9%	13.6%	11.4%	9.1%	6.8%	4.5%	2.3%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
0803.90	Other																							
	1 Fresh																							
080390.100	(1) If imported during the period from 1st April to 30th September	20.0%	B10		14.5%	12.7%	10.9%	9.1%	7.3%	5.5%	3.6%	1.8%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
080390.100	(2) If imported during the period from 1st October to 31st March	25.0%	B10		18.2%	15.9%	13.6%	11.4%	9.1%	6.8%	4.5%	2.3%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
08.04	Dates, figs, pineapples, avocados, guavas, mangoes and mangoes, fresh or dried																							

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	As from 19th year			
0804.20	Figs																									
080420/010	- Fresh	6.0%	B5		3.0%	2.0%	1.0%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free			
080420/090	- Dried	6.0%	B5		3.0%	2.0%	1.0%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free			
0804.30	Pineapples																									
080430/010	1 Fresh	17.0%	B10		12.4%	10.8%	9.3%	7.7%	6.2%	4.6%	3.1%	1.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free		
0805	Citrus fruit, fresh or dried																									
0805.10	Oranges																									
080510/000	1 If imported during the period from 1st June to 30th November	16.0%	B5		8.0%	5.3%	2.7%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free		
080510/000	2 If imported during the period from 1st December to 31st May																									
080520/000	- If imported during the period from 1st December to 31st March	32.0%	B7**	SG5	25.6%	20.5%	15.4%	10.2%	5.1%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
080530/000	- If imported during the period from 1st April to 31st May	32.0%	B5		16.0%	10.7%	5.3%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
080540/000	Mandarins (including tangerines and satsumas), clementines, wilkings and similar citrus hybrids																									
080521/000	Mandarins (including tangerines and satsumas)	17.0%	B5		8.5%	5.7%	2.8%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
080522/000	Clementines	17.0%	B5		8.5%	5.7%	2.8%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
080529/000	Other	17.0%	B5		8.5%	5.7%	2.8%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
080540/000	Grapefruit, including pomelos	10.0%	B5		5.0%	3.3%	1.7%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
0805.90	Other																									
080590/090	2 Other	17.0%	B10		12.4%	10.8%	9.3%	7.7%	6.2%	4.6%	3.1%	1.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
08.08	Apples, pears and quinces, fresh																									
080810/000	Apples	17.0%	B10****		10.2%	9.0%	7.7%	6.4%	5.1%	3.8%	2.6%	1.3%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
08.09	Apricots, cherries, peaches (including nectarines), plums and sloes, fresh																									
080921/000	Cherries																									
080921/000	Sour cherries ( <i>Prunus cerasus</i> )	8.5%	B5**		2.6%	1.7%	0.9%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
080929/000	Other	8.5%	B5**		2.6%	1.7%	0.9%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	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																									
081190/110	1 Containing added sugar																									
081190/110	(1) Pineapples	23.8%	B10		17.3%	15.1%	13.0%	10.8%	8.7%	6.5%	4.3%	2.2%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
081190/140	(3) Sour cherries ( <i>Prunus cerasus</i> )	13.8%	B5		6.9%	4.6%	2.3%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
081190/210	2 Other																									
081190/210	(1) Pineapples	23.8%	B10		17.3%	15.1%	13.0%	10.8%	8.7%	6.5%	4.3%	2.2%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
08.12	Fruit and nuts, provisionally preserved (for example by sulphur dioxide, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption																									

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	As from 19th year	
081210.000	Cherries	17.0%	B10		12.4%	10.8%	9.3%	7.7%	6.2%	4.6%	3.1%	1.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
0812.90	Other																							
	1 Bananas																							
081290.100	(1) If imported during the period from 1st April to 30th September	20.0%	B5		10.0%	6.7%	3.3%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
081290.100	(2) If imported during the period from 1st October to 31st March	25.0%	B5		12.5%	8.3%	4.2%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Orange																							
081290.200	(1) If imported during the period from 1st June to 30th November	16.0%	B10		11.6%	10.2%	8.7%	7.3%	5.8%	4.4%	2.9%	1.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
081290.200	(2) If imported during the period from 1st December to 31st May	32.0%	B10		23.3%	20.4%	17.5%	14.5%	11.6%	8.7%	5.8%	2.9%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	3 Grapefruit, including pomelos																							
081290.300	(1) If imported during the period from 1st June to 30th November	10.0%	B5		5.0%	3.3%	1.7%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
081290.300	(2) If imported during the period from 1st December to 31st May	10.0%	B5		5.0%	3.3%	1.7%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	4 Other																							

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	As from 19th year		
081290.430	(2) Chestnuts ( <i>Castanea spp.</i> )	9.0%	B10		7.0%	6.1%	5.2%	4.4%	3.5%	2.6%	1.7%	0.9%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	(3) Other																								
081290.440	Mandarin (including tangerines and satsumas), clementines, wilkings and similar citrus hybrids	17.0%	B5		8.5%	5.7%	2.8%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
081290.490	- Other	12.0%	B5		6.0%	4.0%	2.0%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
08.13	Fruit, dried, other than that of headings 08.01 to 08.06, mixtures of nuts or dried fruits of this Chapter																								
081310.000	Apricots	9.0%	B5		4.5%	3.0%	1.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
081330.000	Apples	9.0%	B5		4.5%	3.0%	1.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
0813.40	Other fruit																								
	2 Other																								
081340.022	- Persimmons, dried	9.0%	B5		4.5%	3.0%	1.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	Chapter 9 Coffee, tea, mate and spices																								
09.02	Tea, whether or not flavoured																								
090210.000	Green tea (not fermented) in immediate packings of a content not exceeding 3 kg	17.0%	B5		8.5%	5.7%	2.8%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
0902.20	Other green tea (not fermented)																								
090220.200	2 Other	17.0%	B5		8.5%	5.7%	2.8%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
0902.30	Black tea (fermented) and partly fermented tea in immediate packings of a content not exceeding 3 kg																								
090230.010	- Black tea	12.0%	B5		6.0%	4.0%	2.0%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
090230.090	- Other	17.0%	B5		8.5%	5.7%	2.8%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
0902.40	Other black tea (fermented) and other partly fermented tea																								
	2 Other																								
090240.220	(2) Other	17.0%	B5		8.5%	5.7%	2.8%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
09.03																									
090300.000	Mate	12.0%	B5		6.0%	4.0%	2.0%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
09.10	Ginger, saffron, turmeric (curcuma), thyme, bay leaves, curry and other spices																								

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	As from 19th year	
	Other species																							
0910/91	Mixtures referred to in Note 1 (b) to this Chapter																							
0910/91/110	1 Curry	7.2%	B5		3.6%	2.4%	1.2%																	
	Chapter 10 Cereals																							
10.01	Wheat and meslin																							
	Durum wheat																							
1001.11	Seed																							
100111.010	<ul style="list-style-type: none"> <li>- 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</li> </ul>		Xq1																					
100111.090	- Other		X																					
1001.19	Other																							
100119.010	<ul style="list-style-type: none"> <li>- 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</li> </ul>		Xq1																					
100119.090	- Other		X																					
	Other																							
1001.91	Seed																							
	<ul style="list-style-type: none"> <li>- 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</li> </ul>																							
100191.011	- Meslin		Xq1																					

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	As from 19th year		
100191.019	- Other		Xq1																						
	- Other																								
100191.091	- Meshin		X																						
100191.099	- Other		X																						
1001.99	Other																								
	- Imported by Japanese Government according to Article 42 of the Law for Stabilization of Supply-Demand and Price of Staple Food (Law No. 113 of 1994), imported to the purchased and sold by Japanese government in response to a purchase order issued by the Japanese Government 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																								
100199.011	- Meshin		Xq1																						
	- Other																								
100199.016	- For feeding purposes		Xq1																						
100199.019	- Other		Xq1																						
	- Other																								
100199.091	- Meshin		X																						
	- 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																						
100199.099	- Other		X																						
10.03	Barley																								
1003.10	Seed																								
100310.010	- Imported by Japanese Government according to Article 42 of the Law for Stabilization of Supply-Demand and Price of Staple Food (Law No. 113 of 1994), imported to be purchased and sold by Japanese Government in response to a joint application by seller to and purchaser to purchase Government stockpile of Barley under the Law or imported with certification of Minister of Agriculture, Forestry and Fisheries according to the cabinet order concerning wheat and others provided by the cabinet order provided in column 3 of paragraph 1 of Article 45 of the Law		Xq1																						
100310.090	- Other		X																						
1003.90	Other																								

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	As from 19th year	
100390.01	<ul style="list-style-type: none"> <li>- 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</li> <li>-- For feeding purposes</li> </ul>		Xq1																					
100390.019			Xq1																					
100390.091	<ul style="list-style-type: none"> <li>-- For feeding purposes</li> <li>-- Intended for use as materials for fodder and feed under the supervision of the customs administration</li> <li>-- Other</li> </ul>	39 yen/kg	A		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
100390.099	-- Other		X																					
10.05	Maize (corn)		X																					
1005.90	Other																							
	2 Other																							
	<ul style="list-style-type: none"> <li>- Other than that in application of the paragraph 1 of Article 13 of the Customs Tariff Law (Law No. 54 of 1910)</li> <li>-- 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</li> <li>--- Intended for use in the manufacture of corn starch</li> </ul>																							
100590.091			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																				
10.06	Rice																							
1006.10	Rice in the husk (paddy or rough)																							

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	As from 19th year	
1006101010	<ul style="list-style-type: none"> <li>Imported by Japanese Government according to Article 30 of the Law for Stabilization of Supply-Demand and Price of Staple Food (Law No. 113 of 1994), imported to be purchased and sold by Japanese Government in response to a joint application by seller to and purchaser from Japanese Government according to Article 31 of the Law, imported with certification of Minister of Agriculture, Forestry and Fisheries according to the cabinet order concerning rice and others provided by the cabinet order provided in column 3 of paragraph 1 of Article 34 of the Law or imported as repayment to Japanese Government loan according to paragraph 1 of Article 49 of the Law and provided by relevant cabinet orders</li> </ul>		Xq1																					
1006101090	<ul style="list-style-type: none"> <li>Other</li> </ul>		X																					
100620	Husked (brown) rice																							
1006201010	<ul style="list-style-type: none"> <li>Imported by Japanese Government according to Article 30 of the Law for Stabilization of Supply-Demand and Price of Staple Food (Law No. 113 of 1994), imported to be purchased and sold by Japanese Government in response to a joint application by seller to and purchaser from Japanese Government according to Article 31 of the Law, imported with certification of Minister of Agriculture, Forestry and Fisheries according to the cabinet order concerning rice and others provided by the cabinet order provided in column 3 of paragraph 1 of Article 34 of the Law or imported as repayment to Japanese Government loan according to paragraph 1 of Article 49 of the Law and provided by relevant cabinet orders</li> </ul>		Xq1																					
1006201090	<ul style="list-style-type: none"> <li>Other</li> </ul>		X																					
100630	Semi-milled or wholly milled rice, whether or not polished or glazed																							
1006301010	<ul style="list-style-type: none"> <li>Imported by Japanese Government according to Article 30 of the Law for Stabilization of Supply-Demand and Price of Staple Food (Law No. 113 of 1994), imported to be purchased and sold by Japanese Government in response to a joint application by seller to and purchaser from Japanese Government according to Article 31 of the Law, imported with certification of Minister of Agriculture, Forestry and Fisheries according to the cabinet order concerning rice and others provided by the cabinet order provided in column 3 of paragraph 1 of Article 34 of the Law or imported as repayment to Japanese Government loan according to paragraph 1 of Article 49 of the Law and provided by relevant cabinet orders</li> </ul>		Xq1																					
1006301090	<ul style="list-style-type: none"> <li>Other</li> </ul>		X																					
100640	Broken rice																							



Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	As from 19th year	
100640.010	<ul style="list-style-type: none"> <li>Imported by Japanese Government according to Article 30 of the Law for Stabilization of Supply-Demand and Price of Staple Food (Law No. 113 of 1994), imported to be purchased and sold by Japanese Government in response to a joint application by seller to and purchaser from Japanese Government according to Article 31 of the Law, imported with certification of Minister of Agriculture, Forestry and Fisheries according to the cabinet order concerning rice and others provided by the cabinet order provided in column 3 of paragraph 1 of Article 34 of the Law or imported as repayment to Japanese Government loan according to paragraph 1 of Article 49 of the Law and provided by relevant cabinet orders</li> </ul>		Xq1																					
100640.090	<ul style="list-style-type: none"> <li>Other</li> </ul>		X																					
1008.10	Buckwheat, millet and canary seeds, other cereals																							
100810.090	Buckwheat																							
100810.090	2 Other	9.0%	B5	4.5%	3.0%	1.5%																		
1008.60	Triticale																							
100860.210	2 Other																							
100860.210	<ul style="list-style-type: none"> <li>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</li> </ul>		Xq1																					
100860.290	<ul style="list-style-type: none"> <li>Other</li> </ul>		X																					
Chapter 11 Products of the milling industry; malt; starches; inulin; wheat gluten																								
11.01	Wheat or meslin flour																							
1101.00	<ul style="list-style-type: none"> <li>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</li> </ul>																							
110100.011	<ul style="list-style-type: none"> <li>For manufacturing sodium glutamate</li> </ul> <p>Note: The imports under this item are to be used as materials for manufacturing sodium glutamate under the supervision of the customs administration.</p>		Xq1																					

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	As from 19th year	
110100.091	Other		Xq1																					
110100.2/0	Other		X																					
11.02	Cereal flours other than of wheat or meslin																							
110220.000	Maze (corn) flour	21.3%	B7		13.3%	10.7%	8.0%	5.3%	2.7%															
1102.90	Other																							
110290.110	1 Barley 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		Xq1																					
110290.190	- Other		X																					
110290.210	2 Triticale 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		Xq1																					
110290.290	- Other		X																					
110290.310	3 Rice flour - 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																					
110290.390	- Other		X																					
110290.410	4 Other - Rye flour	15.0%	B5		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	As from 19th year	
110290.490	- Other	21.3%	B5		10.7%	7.1%	3.6%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
11.03	Cereal groats, meal and pellets																							
	Cereals 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 in column 3 of paragraph 1 of Article 45 of the Law		Xq1																					
110311.090	- Other		X																					
110313.000	Of maize (corn)	21.3%	B7		13.3%	10.7%	8.0%	5.3%	2.7%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
1103.19	Of other cereals																							
	1 Of barley																							
110319.110	- Imported by Japanese Government according to Article 42 of the Law for Stabilization of Supply-Demand and Price of Staple Food (Law No. 113 of 1994), imported to be purchased and sold by Japanese Government in response to a joint application by seller to and purchaser from Japanese Government according to Article 43 of the Law or imported with certification of Minister of Agriculture, Forestry and Fisheries according to the cabinet order concerning wheat and others provided by the cabinet order provided in column 3 of paragraph 1 of Article 45 of the Law		Xq1																					
110319.190	- Other		X																					
	2 Of triticale																							
110319.210	- Imported by Japanese Government according to Article 42 of the Law for Stabilization of Supply-Demand and Price of Staple Food (Law No. 113 of 1994), imported to be purchased and sold by Japanese Government in response to a joint application by seller to and purchaser from Japanese Government according to Article 43 of the Law or imported with certification of Minister of Agriculture, Forestry and Fisheries according to the cabinet order concerning wheat and others provided by the cabinet order provided in column 3 of paragraph 1 of Article 45 of the Law		Xq1																					

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	As from 19th year		
110319.290	- Other		X																						
110319.400	3 Of oats	12.0%	B5		6.0%	4.0%	2.0%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	4 Of rice																								
110319.510	- Imported by Japanese Government according to Article 30 of the Law for Stabilization of Supply-Demand and Price of Staple Food (Law No. 113 of 1994), imported to be purchased and sold by Japanese Government in response to a joint application by seller to and purchaser from Japanese Government according to Article 31 of the Law, imported with certification of Minister of Agriculture, Forestry and Fisheries according to the cabinet order concerning rice and others provided by the cabinet order provided in column 3 of paragraph 1 of Article 34 of the Law		Xq1																						
110319.590	- Other		X																						
110319.300	5 Other	17.0%	B5		8.5%	5.7%	2.8%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
1103.20	Pellets																								
	1 Of wheat																								
110320.110	- Imported by Japanese Government according to Article 42 of the Law for Stabilization of Supply-Demand and Price of Staple Food (Law No. 113 of 1994), imported to be purchased and sold by Japanese Government in response to a joint application by seller to and purchaser from Japanese Government according to Article 43 of the Law or imported with certification of Minister of Agriculture, Forestry and Fisheries according to the cabinet order concerning wheat and others provided by the cabinet order provided in column 3 of paragraph 1 of Article 45 of the Law		Xq1																						
110320.190	- Other		X																						
110320.200	2 Of oats	12.0%	B7		7.5%	6.0%	4.5%	3.0%	1.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	3 Of maize (corn) or rice																								
110320.310	(1) Of maize (corn)	21.3%	B7		13.3%	10.7%	8.0%	5.3%	2.7%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	(2) Of rice																								

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	As from 19th year	
110320/350	<ul style="list-style-type: none"> <li>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 column 3 of paragraph 1 of Article 34 of the Law</li> </ul>	Xq1																						
110320/390	<ul style="list-style-type: none"> <li>Other</li> </ul>	X																						
110320/410	<ul style="list-style-type: none"> <li>4 Of barley</li> <li>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</li> </ul>	Xq1																						
110320/490	<ul style="list-style-type: none"> <li>Other</li> </ul>	X																						
110320/510	<ul style="list-style-type: none"> <li>5 Of triticale</li> <li>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</li> </ul>	Xq1																						
110320/590	<ul style="list-style-type: none"> <li>Other</li> </ul>	X																						
110320/600	<ul style="list-style-type: none"> <li>6 Other</li> </ul>	B7			10.6%	8.5%	6.4%	4.3%	2.1%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
1104	Cereal grains otherwise worked (for example, fluted, rolled, flaked, pearled, sliced or kibbled), except rice or heading 10.06, germ of cereals, whole, rolled, flaked or ground																							
	Rolled or flaked grains																							
110412/000	Of oats		B5		6.0%	4.0%	2.0%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
1104/19	Of other cereals																							
	1 Of wheat or triticale																							

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	As from 19th year	
110419111	(1) Of wheat <ul style="list-style-type: none"> <li>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 concerning the 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</li> </ul>		Xq1																					
110419119	- Other		X																					
110419121	(2) Of triticale <ul style="list-style-type: none"> <li>Imported by Japanese Government according to Article 42 of the Law for Stabilization of Supply-Demand and Price of Staple Food (Law No. 113 of 1994), imported to be purchased and sold by Japanese Government in response to a joint application by seller to and purchaser from Japanese Government according to Article 43 of the Law or imported with certification of Minister of Agriculture, Forestry and Fisheries according to the cabinet order concerning wheat and others provided in column 3 of paragraph 1 of Article 45 of the Law</li> </ul>		Xq1																					
110419129	- Other		X																					
110419210	2 Of maize (corn) or rice (1) Of maize (corn) (2) Of rice	21.3%	B5		10.7%	7.1%	3.6%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	As from 19th year	
110419.250	<p>• 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 pursuant to Article 34 of paragraph 1 of Article 34 of the Law</p>		Xq1																					
110419.290	<p>- Other</p> <p>3 Of barley</p>		X																					
110419.410	<p>• Imported by Japanese Government according to Article 12 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 pursuant to column 3 of paragraph 1 of Article 45 of the Law</p>		Xq1																					
110419.490	<p>- Other</p> <p>Other worked grains (for example, hulled, pearled, sliced or kibbled)</p>		X																					
110422.000	Of oats	12.0%	B10		8.7%	7.6%	6.5%	5.5%	4.4%	3.3%	2.2%	1.1%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
1104.23	Of maize (corn)																							
110423.010	1 Intended for use in the manufacture of cornflakes	16.2%	B7		10.1%	8.1%	6.1%	4.1%	2.0%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
110423.090	2 Other	18.0%	B5		9.0%	6.0%	3.0%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
1104.29	Of other cereals																							
	1 Of wheat or triticale																							
	[1] Of wheat																							

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	As from 19th year	
110429.111	<ul style="list-style-type: none"> <li>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</li> </ul>	Xq1																						
110429.119	- Other		X																					
110429.121	[2] Of triticale																							
110429.121	<ul style="list-style-type: none"> <li>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</li> </ul>	Xq1																						
110429.129	- Other		X																					
110429.250	2 Of rice																							
110429.250	<ul style="list-style-type: none"> <li>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</li> </ul>	Xq1																						
110429.290	- Other		X																					
110429.290	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	As from 19th year	
110429/410	<ul style="list-style-type: none"> <li>- 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</li> </ul>		Xq1																					
110429/490	<ul style="list-style-type: none"> <li>- Other</li> </ul>		X																					
110429/310	<ul style="list-style-type: none"> <li>4-Other</li> <li>- Of buckwheat</li> </ul>	17.0%	B5		8.5%	5.7%	2.8%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
110430/000	<ul style="list-style-type: none"> <li>Germ of cereals, whole, rolled, flaked or ground</li> </ul>	17.0%	R5		14.7%	13.9%	13.1%	12.4%	11.6%	10.8%	10.0%	9.3%	8.5%	8.5%	8.5%	8.5%	8.5%	8.5%	8.5%	8.5%	8.5%	8.5%	8.5%	8.5%
111.05	<ul style="list-style-type: none"> <li>Flour, meal, powder, flakes, granules and pellets of potatoes</li> </ul>																							
110510/000	<ul style="list-style-type: none"> <li>Flour, meal and powder</li> </ul>	20.0%	B7		12.5%	10.0%	7.5%	5.0%	2.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
110520/000	<ul style="list-style-type: none"> <li>Flakes, granules and pellets</li> </ul>	20.0%	B5		10.0%	6.7%	3.3%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
111.06	<ul style="list-style-type: none"> <li>Flour, meal and powder of the dried leguminous vegetables of heading 07.13, of sage or of roots or tubers of heading 07.14 or of the products of Chapter 8</li> </ul>																							
110610/000	<ul style="list-style-type: none"> <li>Of the dried leguminous vegetables of heading 07.13</li> </ul>	13.6%	B10		9.9%	8.7%	7.4%	6.2%	4.9%	3.7%	2.5%	1.2%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
1106.20	<ul style="list-style-type: none"> <li>Of sage or of roots or tubers of heading 07.14</li> </ul>																							
	<ul style="list-style-type: none"> <li>- Of manise</li> </ul>																							
110620/190	<ul style="list-style-type: none"> <li>-- Other</li> </ul>	15.0%	R5		13.0%	12.3%	11.6%	10.9%	10.2%	9.5%	8.9%	8.2%	7.5%	7.5%	7.5%	7.5%	7.5%	7.5%	7.5%	7.5%	7.5%	7.5%	7.5%	7.5%
110620/200	<ul style="list-style-type: none"> <li>- Other</li> </ul>	21.3%	B5		10.7%	7.1%	3.6%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
1106.30	<ul style="list-style-type: none"> <li>Of the products of Chapter 8</li> </ul>																							
	<ul style="list-style-type: none"> <li>- Flour, meal and powder of bananas</li> </ul>																							
110630/190	<ul style="list-style-type: none"> <li>-- Other</li> </ul>	15.0%	B5		7.5%	5.0%	2.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
110630/200	<ul style="list-style-type: none"> <li>- Other</li> </ul>	15.0%	B5		7.5%	5.0%	2.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
11.07	<ul style="list-style-type: none"> <li>Malt, whether or not roasted</li> </ul>																							
1107.10	<ul style="list-style-type: none"> <li>Not roasted</li> </ul>																							

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	As from 19th year		
	<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 the quantity of prospective domestic demand in the current fiscal year (April-March) with deduction of the quantity of prospective domestic production, and also in consideration of international market situation and other relevant conditions hereunder in this heading referred to as "the Pooled Quota".</p>																								
110710.011	-- Fumigated with peat		Xq2																						
110710.021	-- Other		Xq2																						
110710.019	-- Fumigated with peat	21.30 yen/kg	B10	15.49 yen/kg	13.55 yen/kg	11.62 yen/kg	9.68 yen/kg	7.75 yen/kg	5.81 yen/kg	3.87 yen/kg	1.94 yen/kg													Free	
110710.029	-- Other		X																						Free
1107.20	Roasted																								
110720.010	- For "the Pooled Quota"		Xq2																						
110720.020	- Other		X																						
11.08	Starches; mulin																								
	Starches																								
1108.11	Wheat starch																								
110811.010	<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 from Japanese Government according to Article 43 of the Law for Stabilization of Supply-Demand and Price of Staple Food (Law No. 113 of 1994), 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>		Xq1																						
110811.090	- Other		X																						
1108.12	Maize (corn) starch																								

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	As from 19th year	
110812.010	- Concerning (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) Inulin of subheading 1108.20, (6) Mixes and doughs for the preparation of bakers' wares of heading 19.05 of subheading 1901.20, (7) Food preparations of subheading 1901.90, (8) (9) (10) (11) and (12) within the limits of a tariff quota stipulated by a cabinet order which is effective at the time of import and under the conditions set out by relevant regulations which are effective at the time of import Note: The tariff quota shall be calculated on the basis of 157,000 tons, hereinafter referred to as "the Pooled Quota of starch or similar articles" in this heading or heading 19 01.																							
	- For manufacturing starch sugar, dextrin, dextrin glue, dissolve starch, roasted starch or starch glue		Xq1																					
110812.020	- Other		Xq1																					
110812.090	- Other		X	S																				
1108.13	Potato starch																							
	- For "the Pooled Quota of starch or similar articles"																							
110813.010	- For manufacturing starch sugar, dextrin, dextrin glue, dissolve starch, roasted starch or starch glue		Xq1																					
110813.020	- Other		Xq1																					
110813.090	- Other		X	S																				
1108.14	Manioc (cassava) starch																							
	- For "the Pooled Quota of starch or similar articles"																							
110814.010	- For manufacturing starch sugar, dextrin, dextrin glue, dissolve starch, roasted starch or starch glue		Xq1																					
110814.020	- Other		Xq1																					
110814.090	- Other		X	S																				
1108.19	Other starches																							
	- Sago starch																							
	- For "the Pooled Quota of starch or similar articles"																							
110819.011	- For manufacturing starch sugar, dextrin, dextrin glue, dissolve starch, roasted starch or starch glue		Xq1																					
110819.012	- Other		Xq1																					
110819.019	- Other		X	S																				
	- Other																							

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	As from 19th year		
110819.091	-- For manufacturing starch sugar, dextrin, dextrin glue, dissolve starch, roasted starch or starch glue		Xq1																						
110819.092	-- Other		Xq1																						
110819.099	-- Other		X	S																					
1108.20	Inulin																								
110820.010	-- For "the Pooled Quota of starch or similar articles"		Xq1																						
110820.090	-- Other		X	S																					
11.09																									
110900.000	Wheat gluten, whether or not dried	21.3%	B10		15.5%	13.6%	11.6%	9.7%	7.7%	5.8%	3.9%	1.9%													
	Chapter 12 Oil seeds and oleaginous fruits, miscellaneous grains, seeds and fruit, industrial or medicinal plants, straws and fodder																								
12.02	Groundnuts, not roasted or otherwise cooked, whether or not shelled or broken																								
1202.30	Seed																								
	- Other																								
120230.091	-- In shell	617 yen/kg	B10		448.73 yen/kg	392.64 yen/kg	336.55 yen/kg	280.45 yen/kg	224.36 yen/kg	168.27 yen/kg	112.18 yen/kg	56.09 yen/kg													
120230.099	-- Shelled, whether or not broken	617 yen/kg	B10		448.73 yen/kg	392.64 yen/kg	336.55 yen/kg	280.45 yen/kg	224.36 yen/kg	168.27 yen/kg	112.18 yen/kg	56.09 yen/kg													
	Other																								
1202.41	In shell																								
	- Other																								
120241.099	-- Other	617 yen/kg	B10		448.73 yen/kg	392.64 yen/kg	336.55 yen/kg	280.45 yen/kg	224.36 yen/kg	168.27 yen/kg	112.18 yen/kg	56.09 yen/kg													
1202.42	Shelled, whether or not broken																								
	- Other																								
120242.099	-- Other	617 yen/kg	B7		385.63 yen/kg	308.50 yen/kg	231.38 yen/kg	154.25 yen/kg	77.13 yen/kg	Free	Free	Free													
12.12	Locust beans, seaweeds and other algae, sugar beet and sugar cane, fresh, chilled, frozen or dried, whether or not ground, fruit stones and kernels and other vegetable products (including unroasted chicory roots of the variety <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) paper 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>Hizikia fusiformis</i> )		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	As from 19th year	
121221.321	- Wakame ( <i>Undaria pinnatifida</i> )																							
	- Dried		X																					
	- Other																							
121221.322	- Preserved in normal temperature		X																					
121221.329	- Other		X																					
121221.390	- Other	15.0%	Xb																					
	Other																							
1212.99	Other																							
	1 Tubers of <i>Komiyaku</i> ( <i>Amarophalloid</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 rice flour converted by the way stipulated by a cabinet order), and also in consideration of the quantity of prospective domestic demand in the current fiscal year (April-March) with deduction of the quantity of prospective domestic production and international market situation and other relevant conditions		Xq1																					
121299.190	- Other	2.79% yen/kg	R15		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	2,376.60 yen/kg
	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		5.0%	3.3%	1.7%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
130219.120	(2) Other	16.5%	B7		10.3%	8.3%	6.2%	4.1%	2.1%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Chapter 14 Vegetable plating materials; vegetable products not elsewhere specified or included																							
14.01	Vegetable materials of a kind used primarily for plating (for example, burbass, rutens, reeds, rushes, osier, raffia, cleaned, bleached or dyed cereal straw, and lime bark)																							
1401.90	Other																							
140190.100	1 Rushes, <i>Shichitōi</i> ( <i>Cyperus tegetiformis</i> ) and <i>Wagurū</i> ( <i>Cyperus exaltatus</i> )	8.5%	B5		4.3%	2.8%	1.4%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	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																							

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	As from 19th year		
15.01	Pig fat (including lard) and poultry fat, other than that of heading 02.09 or 15.03																								
1501.10	Lard																								
1501.20	Other pig fat	8.50 yen/kg	B5		4.25 yen/kg	2.83 yen/kg	1.42 yen/kg	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
1502.00	Other	8.50 yen/kg	B5		4.25 yen/kg	2.83 yen/kg	1.42 yen/kg	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	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																								
1504.30.010	1 Whale oil		X																						
15.07	Soyabean oil and its fractions, whether or not refined, but not chemically modified																								
1507.10	Crude oil, whether or not degummed																								
1507.10.100	1 Of an acid value exceeding 0.6	10.90 yen/kg	B5		5.43 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	Free	Free
1507.10.200	2 Other	13.20 yen/kg	B5		6.60 yen/kg	4.40 yen/kg	2.20 yen/kg	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
150790.000	Other	13.20 yen/kg	B5		6.60 yen/kg	4.40 yen/kg	2.20 yen/kg	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
15.08	Groundnut oil and its fractions, whether or not refined, but not chemically modified																								
1508.10	Crude oil																								
150810.100	1 Of an acid value exceeding 0.6	8.50 yen/kg	B10		6.18 yen/kg	5.41 yen/kg	4.64 yen/kg	3.86 yen/kg	3.09 yen/kg	2.32 yen/kg	1.55 yen/kg	0.77 yen/kg	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
150810.200	2 Other	10.40 yen/kg	B10		7.56 yen/kg	6.62 yen/kg	5.67 yen/kg	4.73 yen/kg	3.78 yen/kg	2.84 yen/kg	1.89 yen/kg	0.95 yen/kg	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
150890.000	Other	10.40 yen/kg	B10		7.56 yen/kg	6.62 yen/kg	5.67 yen/kg	4.73 yen/kg	3.78 yen/kg	2.84 yen/kg	1.89 yen/kg	0.95 yen/kg	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
15.12	Sunflower-seed, safflower or cottonseed oil and fractions thereof, whether or not refined, but not chemically modified																								
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		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	Free	Free
1512.11.110	2 Other																								
1512.11.120	- Sunflower-seed oil	10.40 yen/kg	B5		5.20 yen/kg	3.47 yen/kg	1.73 yen/kg	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
1512.11.220	- Safflower oil	10.40 yen/kg	B5		5.20 yen/kg	3.47 yen/kg	1.73 yen/kg	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
1512.19	Other																								
1512.19.010	- Sunflower-seed oil and its fractions	10.40 yen/kg	B5		5.20 yen/kg	3.47 yen/kg	1.73 yen/kg	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
1512.19.010	Cottonseed oil and its fractions																								
1512.21	Crude oil, whether or not gossypol has been removed																								
1512.21.090	- Other	8.50 yen/kg	B5		4.25 yen/kg	2.83 yen/kg	1.42 yen/kg	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
1512.29	Other																								
1512.29.090	- Other	8.50 yen/kg	B8		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	Free	Free

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	As from 19th year	
15.14	Rape, colza or mustard oil and fractions thereof, whether or not refined, but not chemically modified																							
	Low erucic acid rape or colza oil and its fractions																							
1514.11	Crude oil																							
151411.100	1 Of an acid value exceeding 0.6	10.90 yen/kg	B5		5.43 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	Free
151411.200	2 Other	13.20 yen/kg	B5		6.60 yen/kg	4.40 yen/kg	2.20 yen/kg	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
151419.000	Other	13.20 yen/kg	B5		6.60 yen/kg	4.40 yen/kg	2.20 yen/kg	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Other																							
1514.91	Crude oil																							
151491.100	1 Of an acid value exceeding 0.6	10.90 yen/kg	B5		5.43 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	Free
151491.200	2 Other	13.20 yen/kg	B5		6.60 yen/kg	4.40 yen/kg	2.20 yen/kg	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
151499.000	Other	13.20 yen/kg	B5		6.60 yen/kg	4.40 yen/kg	2.20 yen/kg	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
15.15	Other fixed vegetable fats and oils (including popoha oil) and their fractions, whether or not refined, but not chemically modified																							
	Linseed oil and its fractions																							
151511.000	Crude oil	5.0% or 5.50 yen/kg, whichever is the greater	B5		2.3% or 2.75 yen/kg, whichever is the greater	1.7% or 1.83 yen/kg, whichever is the greater	0.8% or 0.92 yen/kg, whichever is the greater	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
151519.000	Other	5.0% or 5.50 yen/kg, whichever is the greater	B5		2.3% or 2.75 yen/kg, whichever is the greater	1.7% or 1.83 yen/kg, whichever is the greater	0.8% or 0.92 yen/kg, whichever is the greater	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Maze (corn) oil and its fractions																							
1515.21	Crude oil																							
151521.100	1 Of an acid value exceeding 0.6	5 yen/kg	B10		3.64 yen/kg	3.18 yen/kg	2.73 yen/kg	2.27 yen/kg	1.82 yen/kg	1.36 yen/kg	0.91 yen/kg	0.45 yen/kg	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
151521.200	2 Other	10.40 yen/kg	B10		7.56 yen/kg	6.62 yen/kg	5.67 yen/kg	4.73 yen/kg	3.78 yen/kg	2.84 yen/kg	1.89 yen/kg	0.95 yen/kg	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
151529.000	Other	10.40 yen/kg	B10		7.56 yen/kg	6.62 yen/kg	5.67 yen/kg	4.73 yen/kg	3.78 yen/kg	2.84 yen/kg	1.89 yen/kg	0.95 yen/kg	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
1515.50	Sesame oil and its fractions																							
151550.100	1 Of an acid value exceeding 0.6	8.50 yen/kg	B5		4.23 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	Free
151550.200	2 Other	10.40 yen/kg	B7		6.50 yen/kg	5.20 yen/kg	3.90 yen/kg	2.60 yen/kg	1.30 yen/kg	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
1515.90	Other																							
	4 Other																							
	(1) Of an acid value exceeding 0.6																							
151590.410	- Rice bran oil and its fractions	8.50 yen/kg	B10		6.18 yen/kg	5.41 yen/kg	4.64 yen/kg	3.86 yen/kg	3.09 yen/kg	2.32 yen/kg	1.55 yen/kg	0.77 yen/kg	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
151590.510	- Other	8.50 yen/kg	B3		2.13 yen/kg	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	(2) Other																							
151590.420	- Rice bran oil and its fractions	10.40 yen/kg	B10		7.56 yen/kg	6.62 yen/kg	5.67 yen/kg	4.73 yen/kg	3.78 yen/kg	2.84 yen/kg	1.89 yen/kg	0.95 yen/kg	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
151590.520	- Other	10.40 yen/kg	B3		2.60 yen/kg	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
15.17	Margarine, edible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this Chapter, other than edible fats or oils or their fractions of heading 15.16																							

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	As from 19th year		
151710.000	Margarine, excluding liquid margarine	29.8%	B5		14.9%	9.9%	5.0%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free		
1517.90	Other																								
151790.290	2 Mixtures of vegetable fats and oils and their fractions, partly or wholly hydrogenated, lime-sterilised, re-esterified or re-refined, whether or not separated or further prepared, not otherwise prepared																								
151790.400	(2) Other	13.20 yen/kg	B10		9.60 yen/kg	8.40 yen/kg	7.20 yen/kg	6.00 yen/kg	4.80 yen/kg	3.60 yen/kg	2.40 yen/kg	1.20 yen/kg	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free		
151790.900	4 Shortening	12.8%	B5		6.4%	4.3%	2.1%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free		
15.21	5 Other	21.3%	B5		10.7%	7.1%	3.6%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free		
	Vegetable waxes (other than triglycerides), beeswax, other insect waxes and spermaceti, whether or not refined or coloured																								
1521.90	Other																								
	1 Beeswax or spermaceti																								
152190.010	• Beeswax	12.8%	B5		6.4%	4.3%	2.1%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free		
SECTION IV PREPARED FOODSTUFFS, 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		5.0%	3.3%	1.7%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
16.02	Other prepared or preserved meat, meat offal or blood																								
160210.000	Homogenised preparations	21.3%	B15		17.3%	16.0%	14.6%	13.3%	12.0%	10.7%	9.3%	8.0%	6.7%	5.3%	4.0%	2.7%	1.3%	Free	Free	Free	Free	Free	Free	Free	
1602.20	Of liver of any animal																								
160220.010	1 Of bovine animals or swine	21.3%	B15		17.3%	16.0%	14.6%	13.3%	12.0%	10.7%	9.3%	8.0%	6.7%	5.3%	4.0%	2.7%	1.3%	Free	Free	Free	Free	Free	Free	Free	
	Of poultry of heading 01.05																								
1602.31	Of turkeys																								
	2 Other																								
160231.210	(1) Containing meat or meat offal of bovine animals or swine	21.3%	B10		15.5%	13.6%	11.6%	9.7%	7.7%	5.8%	3.9%	1.9%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
1602.32	Of fowls of the species <i>Callus domesticus</i>																								
	2 Other																								
160232.210	(1) Containing meat or meat offal of bovine animals or swine	21.3%	B10		15.5%	13.6%	11.6%	9.7%	7.7%	5.8%	3.9%	1.9%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
160232.290	(2) Other	6.0%	B5*		2.9%	1.9%	1.0%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
1602.39	Other																								
	2 Other																								
160239.210	(1) Containing meat or meat offal of bovine animals or swine	21.3%	B10		15.5%	13.6%	11.6%	9.7%	7.7%	5.8%	3.9%	1.9%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	Of swine																								
1602.41	Hams and cuts thereof																								



Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	As from 19th year	
160241.011	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	(1) Each kilogramme, more than the gate price of processed meat of swine, in value for customs duty 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**	S63, S	B10**	B10**	B10**	B10**	B10**	B10**	B10**	B10**	Free	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***	S63, S	3.3%	2.7%	2.2%	1.8%	1.5%	1.1%	0.7%	0.4%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
160241.090	2 Other	20.0%	B5		10.0%	6.7%	3.3%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
1602.42	Shoulders and cuts thereof																							
	1 Ham or bacon, excluding those sterilised, pressed and formed ham consisting of meat or meat offal of 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																							
160242.011	(1) Each kilogramme, more than the gate price of processed meat of swine, in value for customs duty	the difference between the value obtained by multiplying the import price of processed pig by 1.5 and the value obtained by multiplying the value for customs duty by 0.6	B10**	S63, S	B10**	B10**	B10**	B10**	B10**	B10**	B10**	B10**	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
160242.019	(2) Each kilogramme, more than the gate price of processed meat of swine, in value for customs duty	8.5%	B10***	S63, S	3.3%	2.7%	2.2%	1.8%	1.5%	1.1%	0.7%	0.4%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
160242.090	2 Other	20.0%	B5		10.0%	6.7%	3.3%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	As from 19th year	
1602.49	Other, including mixtures																							
	2 Other																							
	(1) Ham or bacon, excluding those sterilised, pressed and formed in a tin consisting of meat or meat offal of swine and lard, meat or meat offal of swine and lard, 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																							
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 meat of swine 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**	B10**	B10**	B10**	B10**	B10**	B10**	B10**	B10**	B10**	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	B10**	B10**	B10**	B10**	B10**	B10**	B10**	0.4%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
160249.290	(2) Other	20.0%	B5		10.0%	6.7%	3.3%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
1602.50	Of bovine animals																							
	2 Other																							
	(1) Internal organs and tongues of bovine animals																							
160250.210	- In airtight containers, containing vegetables	21.3%	B15		17.3%	16.0%	14.6%	13.3%	12.0%	10.7%	9.3%	8.0%	6.7%	5.3%	4.0%	2.7%	1.3%	Free	Free	Free	Free	Free	Free	Free
	- Other																							
160250.291	- Simply boiled in water	25.0%	B15		20.3%	18.8%	17.2%	15.6%	14.1%	12.5%	10.9%	9.4%	7.8%	6.3%	4.7%	3.1%	1.6%	Free	Free	Free	Free	Free	Free	Free
	- Other																							
160250.292	- In airtight containers	21.3%	B15		17.3%	16.0%	14.6%	13.3%	12.0%	10.7%	9.3%	8.0%	6.7%	5.3%	4.0%	2.7%	1.3%	Free	Free	Free	Free	Free	Free	Free
160250.299	- Other	21.3%	B15		17.3%	16.0%	14.6%	13.3%	12.0%	10.7%	9.3%	8.0%	6.7%	5.3%	4.0%	2.7%	1.3%	Free	Free	Free	Free	Free	Free	Free
	(2) Other																							
	A Containing less than 30% by weight of a meat and edible meat offal other than internal organs and tongues																							
	- In airtight containers, containing vegetables																							
160250.310	-- Containing rice	21.3%	B10		15.5%	13.6%	11.6%	9.7%	7.7%	5.8%	3.9%	1.9%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
160250.320	-- Other	21.3%	B10		15.5%	13.6%	11.6%	9.7%	7.7%	5.8%	3.9%	1.9%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	As from 19th year
	• Other																						
	-- Containing rice																						
160250.331	-- In airtight containers	21.3%	B10		15.5%	13.6%	11.6%	9.7%	7.7%	5.8%	3.9%	1.9%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
160250.339	-- Other	21.3%	B10		15.5%	13.6%	11.6%	9.7%	7.7%	5.8%	3.9%	1.9%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	-- Other																						
160250.391	-- In airtight containers	21.3%	B10		15.5%	13.6%	11.6%	9.7%	7.7%	5.8%	3.9%	1.9%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
160250.399	-- Other	21.3%	B10		15.5%	13.6%	11.6%	9.7%	7.7%	5.8%	3.9%	1.9%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	B Other																						
	(a) Dried after simply boiled in water																						
	- In airtight containers																						
160250.410	-- Not chilled or frozen	25.0%	B15		20.3%	18.8%	17.2%	15.6%	14.1%	12.5%	10.9%	9.4%	7.8%	6.3%	4.7%	3.1%	1.6%	Free	Free	Free	Free	Free	Free
160250.420	-- Other	25.0%	B15		20.3%	18.8%	17.2%	15.6%	14.1%	12.5%	10.9%	9.4%	7.8%	6.3%	4.7%	3.1%	1.6%	Free	Free	Free	Free	Free	Free
160250.490	-- Other	21.3%	B15		17.3%	16.0%	14.6%	13.3%	12.0%	10.7%	9.3%	8.0%	6.7%	5.3%	4.0%	2.7%	1.3%	Free	Free	Free	Free	Free	Free
	(b) Based jelly																						
	- In airtight containers																						
160250.510	-- Not chilled or frozen	10.0%	B15		8.1%	7.5%	6.9%	6.3%	5.6%	5.0%	4.4%	3.8%	3.1%	2.5%	1.9%	1.3%	0.6%	Free	Free	Free	Free	Free	Free
160250.520	-- Other	10.0%	B15		8.1%	7.5%	6.9%	6.3%	5.6%	5.0%	4.4%	3.8%	3.1%	2.5%	1.9%	1.3%	0.6%	Free	Free	Free	Free	Free	Free
160250.590	- Other	10.0%	B15		8.1%	7.5%	6.9%	6.3%	5.6%	5.0%	4.4%	3.8%	3.1%	2.5%	1.9%	1.3%	0.6%	Free	Free	Free	Free	Free	Free
160250.600	(c) Corned beef	21.3%	B15		17.3%	16.0%	14.6%	13.3%	12.0%	10.7%	9.3%	8.0%	6.7%	5.3%	4.0%	2.7%	1.3%	Free	Free	Free	Free	Free	Free
	(d) Other																						
160250.700	In airtight containers, containing vegetables	21.3%	B15		17.3%	16.0%	14.6%	13.3%	12.0%	10.7%	9.3%	8.0%	6.7%	5.3%	4.0%	2.7%	1.3%	Free	Free	Free	Free	Free	Free
	In airtight containers, otherwise containing vegetables, but not chilled or frozen																						
160250.810	-- Simply boiled in water	45.0%	B15		36.6%	33.8%	30.9%	28.1%	25.3%	22.5%	19.7%	16.9%	14.1%	11.3%	8.4%	5.6%	2.8%	Free	Free	Free	Free	Free	Free
160250.890	- Other	38.3%	B15		31.1%	28.7%	26.3%	23.9%	21.5%	19.2%	16.8%	14.4%	12.0%	9.6%	7.2%	4.8%	2.4%	Free	Free	Free	Free	Free	Free
	Other																						
160250.910	-- Simply boiled in water	50.0%	B15		40.6%	37.5%	34.4%	31.3%	28.1%	25.0%	21.9%	18.8%	15.6%	12.5%	9.4%	6.3%	3.1%	Free	Free	Free	Free	Free	Free
	- Other																						
160250.991	-- In airtight containers	50.0%	B15		40.6%	37.5%	34.4%	31.3%	28.1%	25.0%	21.9%	18.8%	15.6%	12.5%	9.4%	6.3%	3.1%	Free	Free	Free	Free	Free	Free
160250.999	-- Other	50.0%	B15		40.6%	37.5%	34.4%	31.3%	28.1%	25.0%	21.9%	18.8%	15.6%	12.5%	9.4%	6.3%	3.1%	Free	Free	Free	Free	Free	Free
1602.90	Other, including preparations of blood of any animal																						
	2. Other																						
160290.210	(1) Containing meat or meat offal of bovine animals or swine	21.3%	B10		15.5%	13.6%	11.6%	9.7%	7.7%	5.8%	3.9%	1.9%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
160290.290	(2) Other	6.0%	B10		4.4%	3.8%	3.3%	2.7%	2.2%	1.6%	1.1%	0.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
16.03																							
1603.00	Extracts and juices of meat, fish or crustaceans, molluscs or other aquatic invertebrates																						
160300.010	1 Extracts and juices of meat	12.0%	B5		6.0%	4.0%	2.0%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	As from 19th year
16.04	Prepared or preserved fish, eviscerated and caviar substitutes prepared from fish eggs																						
	Fish, whole or in pieces, but not minced																						
1604.13	Sardines, sardinella and brisling or sprats																						
160413.090	- Other	9.6%	B10	7.0%	6.1%	5.2%	4.4%	3.5%	2.6%	1.7%	0.9%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
160415.000	Mackerel	9.6%	B5	4.8%	3.2%	1.6%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
16.05	Crustaceans, molluscs and other aquatic invertebrates, prepared or preserved																						
1605.10	Crab																						
	2 Other																						
160510.021	- Containing rice	9.6%	B10	7.0%	6.1%	5.2%	4.4%	3.5%	2.6%	1.7%	0.9%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Shrimps and prawns																						
1605.21	Not in airtight container																						
	2 Other																						
160521.021	- Containing rice	5.3%	B10	3.9%	3.4%	2.9%	2.4%	1.9%	1.4%	1.0%	0.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
1605.29	Other																						
	2 Other																						
160529.021	- Containing rice	5.3%	B10	3.9%	3.4%	2.9%	2.4%	1.9%	1.4%	1.0%	0.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Molluscs																						
1605.54	Cuttle fish and squid																						
160554.100	1 - Smoked																						
	- In airtight containers																						
	- Containing rice	6.7%	B10	4.9%	4.3%	3.7%	3.0%	2.4%	1.8%	1.2%	0.6%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	- Other	6.7%	B10	4.9%	4.3%	3.7%	3.0%	2.4%	1.8%	1.2%	0.6%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	- Other																						
	- Containing rice	6.7%	B10	4.9%	4.3%	3.7%	3.0%	2.4%	1.8%	1.2%	0.6%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	- Other	6.7%	B5	3.4%	2.2%	1.1%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																						
	- In airtight containers																						
160554.911	- Containing rice	10.5%	B10	7.6%	6.7%	5.7%	4.8%	3.8%	2.9%	1.9%	1.0%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
160554.919	- Other	10.5%	B10	7.6%	6.7%	5.7%	4.8%	3.8%	2.9%	1.9%	1.0%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	- Other																						
160554.991	- Containing rice	10.5%	B10	7.6%	6.7%	5.7%	4.8%	3.8%	2.9%	1.9%	1.0%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
160554.999	- Other	10.5%	B5	5.3%	3.5%	1.8%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Chapter 17 Sugars and sugar confectionery																						
17.01	Cane or beet sugar and chemically pure sucrose, in solid form																						
	Raw sugar not containing added flavouring or colouring matter																						
1701.12	Beet sugar																						

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	As from 19th year		
170112.100	1 Whose content of sucrose by weight, in the dry state, corresponds to a polarimetric reading of less than 98.5° 2 Other		X	S																					
170112.200	2 Other		X	S																					
170113.000	Cane sugar specified in Subheading Note 2 to this Chapter	35.30 yen/kg	PIC	PIC-7	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC
170114	Other cane sugar																								
170114.110	1 Whose content of sucrose by weight, in the dry state, corresponds to a polarimetric reading of less than 98.5°		X	S																					
170114.190	(1) Sugar centrifugal	35.30 yen/kg	PIC	PIC-7	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC
170114.200	(2) Other 2 Other		X	S																					
170191.000	Other Containing added flavouring or colouring matter		X	S																					
170199	Other																								
170199.100	1 Rock candy, cube sugar, loaf sugar and similar sugar		X	S																					
170199.200	2 Other		X	S																					
17.02	Other sugars, including chemically pure lactose, maltose, glucose and fructose, in solid form; sugar syrups not containing added flavouring or colouring matter; artificial honey, whether or not mixed with natural honey; caramel																								
1702.20	Maple sugar and maple syrup																								
170220.100	1 Maple sugar	20.80 yen/kg	R16		13.00 yen/kg	10.40 yen/kg	10.40 yen/kg	10.40 yen/kg	10.40 yen/kg	10.40 yen/kg	10.40 yen/kg	10.40 yen/kg	10.40 yen/kg	10.40 yen/kg	10.40 yen/kg	10.40 yen/kg	10.40 yen/kg	10.40 yen/kg	10.40 yen/kg	10.40 yen/kg	10.40 yen/kg	10.40 yen/kg	10.40 yen/kg	10.40 yen/kg	10.40 yen/kg
170220.200	2 Maple syrup	17.5% or 13.50 yen/kg whichever is the greater	R16		10.9% or 8.44 yen/kg whichever is the greater	8.8% or 6.75 yen/kg whichever is the greater	8.8% or 6.75 yen/kg whichever is the greater	8.8% or 6.75 yen/kg whichever is the greater	8.8% or 6.75 yen/kg whichever is the greater	8.8% or 6.75 yen/kg whichever is the greater	8.8% or 6.75 yen/kg whichever is the greater	8.8% or 6.75 yen/kg whichever is the greater	8.8% or 6.75 yen/kg whichever is the greater	8.8% or 6.75 yen/kg whichever is the greater	8.8% or 6.75 yen/kg whichever is the greater	8.8% or 6.75 yen/kg whichever is the greater	8.8% or 6.75 yen/kg whichever is the greater	8.8% or 6.75 yen/kg whichever is the greater	8.8% or 6.75 yen/kg whichever is the greater	8.8% or 6.75 yen/kg whichever is the greater	8.8% or 6.75 yen/kg whichever is the greater	8.8% or 6.75 yen/kg whichever is the greater	8.8% or 6.75 yen/kg whichever is the greater	8.8% or 6.75 yen/kg whichever is the greater	8.8% or 6.75 yen/kg whichever is the greater
1702.30	Glucose and glucose syrup, not containing fructose or containing in the dry state less than 20% by weight of fructose																								
170230.100	1 Containing added flavouring or colouring matter	20.8% or 23 yen/kg whichever is the greater	R17		23.7% or 18.30 yen/kg whichever is the greater	21.7% or 16.73 yen/kg whichever is the greater	19.6% or 15.16 yen/kg whichever is the greater	17.6% or 13.59 yen/kg whichever is the greater	15.6% or 12.02 yen/kg whichever is the greater	13.5% or 10.45 yen/kg whichever is the greater	11.5% or 8.89 yen/kg whichever is the greater	9.5% or 7.32 yen/kg whichever is the greater	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	7.5% or 5.75 yen/kg whichever is the greater	7.5% or 5.75 yen/kg whichever is the greater
170230.210	2 Other (1) Containing added sugar (2) Other		X																						
170230.221	A Refined		X																						
170230.229	B Other		X																						
1702.40	Glucose and glucose syrup, containing in the dry state at least 20% but less than 50% by weight of fructose, excluding invert sugar																								

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	As from 19th year
170240.100	1 Containing added flavouour or colouring matter	29.8% or 23 yen/kg, whichever is the greater	R17		23.7% or 18.30 yen/kg, whichever is the greater	21.7% or 16.73 yen/kg, whichever is the greater	19.6% or 15.16 yen/kg, whichever is the greater	17.6% or 13.59 yen/kg, whichever is the greater	15.6% or 12.02 yen/kg, whichever is the greater	13.5% or 10.45 yen/kg, whichever is the greater	11.5% or 8.89 yen/kg, whichever is the greater	9.5% or 7.32 yen/kg, whichever is the greater	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
170240.210	2 Other		X																				
170240.220	- Containing added sugar		X																				
170240.220	- Other		X																				
1702.60	Other fructose and fructose syrup, containing in the dry state more than 50% by weight of fructose, excluding invert sugar																						
170260.100	1 Containing added flavouour or colouring matter	29.8% or 23 yen/kg, whichever is the greater	R17		23.7% or 18.30 yen/kg, whichever is the greater	21.7% or 16.73 yen/kg, whichever is the greater	19.6% or 15.16 yen/kg, whichever is the greater	17.6% or 13.59 yen/kg, whichever is the greater	15.6% or 12.02 yen/kg, whichever is the greater	13.5% or 10.45 yen/kg, whichever is the greater	11.5% or 8.89 yen/kg, whichever is the greater	9.5% or 7.32 yen/kg, whichever is the greater	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
170260.210	2 Other		X																				
170260.210	- Containing added sugar		X																				
170260.220	- Other		X																				
1702.90	Other, including invert sugar and other sugar and sugar syrup blends containing in the dry state 50% by weight of fructose																						
170290.110	1 Sugar																						
170290.110	- Sugar centrifugal		X	S																			
170290.190	- Other	29.8%	B10		21.7%	19.0%	16.3%	13.5%	10.8%	8.1%	5.4%	2.7%		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
170290.210	2 Sugar syrup																						
170290.211	- Of sugar centrifugal		X	S																			
170290.219	- Other	29.8% or 23 yen/kg, whichever is the greater	PIC	PIC+S																			
170290.290	3 Artificial honey and Caramel																						
170290.290	- Artificial honey	50.0% or 25 yen/kg, whichever is the greater	B10		36.4% or 18.18 yen/kg, whichever is the greater	31.8% or 15.91 yen/kg, whichever is the greater	27.3% or 13.64 yen/kg, whichever is the greater	22.7% or 11.36 yen/kg, whichever is the greater	18.2% or 9.09 yen/kg, whichever is the greater	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
170290.300	- Caramel	50.0% or 25 yen/kg, whichever is the greater	B10		36.4% or 18.18 yen/kg, whichever is the greater	31.8% or 15.91 yen/kg, whichever is the greater	27.3% or 13.64 yen/kg, whichever is the greater	22.7% or 11.36 yen/kg, whichever is the greater	18.2% or 9.09 yen/kg, whichever is the greater	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
170290.420	4 Hi-dext-enolasses																						
170290.420	(2) Other	21.3%	B5		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%
170290.510	5 Other																						
170290.510	(1) Containing added flavouour or colouring matter	29.8% or 23 yen/kg, whichever is the greater	B10		21.7% or 16.73 yen/kg, whichever is the greater	19.0% or 14.64 yen/kg, whichever is the greater	16.3% or 12.55 yen/kg, whichever is the greater	13.5% or 10.45 yen/kg, whichever is the greater	10.8% or 8.56 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
170290.510	(2) Other																						

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	As from 19th year		
170290.521	A Containing added sugar		X	S																					
	B Other																								
170290.522	(a) Sorbose	12.0%	B5		6.0%	4.0%	2.0%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
170290.523	(b) Mallose	21.3%	B10		15.5%	13.6%	11.6%	9.7%	7.7%	5.8%	3.9%	1.9%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
170290.529	(c) Other		X																						
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		7.65 yen/kg	5.10 yen/kg	2.35 yen/kg	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
1703.90	Other																								
	2 Other																								
170390.090	- Other	15.30 yen/kg	B10		11.13 yen/kg	9.74 yen/kg	8.35 yen/kg	6.95 yen/kg	5.56 yen/kg	4.17 yen/kg	2.78 yen/kg	1.39 yen/kg	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
17.04	Sugar confectionery (including white chocolate), not containing cocoa																								
170410.000	Chewing gum, whether or not sugar-coated	24.0%	B10		17.5%	15.3%	13.1%	10.9%	8.7%	6.5%	4.4%	2.2%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
1704.90	Other																								
	2 Other																								
170490.210	- Candies	25.0%	B10		18.2%	15.9%	13.6%	11.4%	9.1%	6.8%	4.5%	2.3%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
170490.220	- Caramels	25.0%	B10		18.2%	15.9%	13.6%	11.4%	9.1%	6.8%	4.5%	2.3%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
170490.230	- White chocolate	25.0%	B10		18.2%	15.9%	13.6%	11.4%	9.1%	6.8%	4.5%	2.3%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
170490.290	- Other	25.0%	B10		18.2%	15.9%	13.6%	11.4%	9.1%	6.8%	4.5%	2.3%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	Chapter 18 Cocoa and cocoa preparations																								
18.03	Cocoa paste, whether or not defatted																								
180320.000	Wholly or partly defatted	10.0%	B5		5.0%	3.3%	1.7%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
18.05	Chocolate and other food preparations containing cocoa																								
1805.10	Cocoa powder, containing added sugar or other sweetening matter																								
180610.100	1 Containing added sugar	29.8%	P1C	P1C-7	P1C	P1C	P1C	P1C	P1C	P1C	P1C	P1C	P1C	P1C	P1C	P1C	P1C	P1C	P1C	P1C	P1C	P1C	P1C	P1C	
1806.20	Other preparations in blocks, slabs or bars weighing more than 2 kg or in liquid, paste, powder, granular or other bulk form in containers or immediate packings, of a content exceeding 2 kg																								
	1 Food preparations of goods of headings 04.01 to 04.04, containing cocoa powder in a proportion by weight of less than 10%																								
	(1) Containing not less than 30% of natural milk constituents by weight, calculated on the dry matter, excluding whipped cream in pressurised containers																								
180620.311	- For "The Pooled Quota of other milk products"	21.0%	R6		15.8%	14.0%	12.3%	10.5%	10.5%	10.5%	10.5%	10.5%	10.5%	10.5%	10.5%	10.5%	10.5%	10.5%	10.5%	10.5%	10.5%	10.5%	10.5%	10.5%	
180620.319	- 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	As from 19th year		
180620/321	(2) Other																								
180620/322	A Containing added sugar	23.8%	B10	S	17.3%	15.1%	13.0%	10.8%	8.7%	6.5%	4.3%	2.2%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	B Other	21.3%	B5	S	18.4%	17.4%	16.3%	15.3%	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%	10.7%	
	2 Other																								
	(1) Containing added sugar																								
	A Chewing gum and other sugar confectionery, preparations in blocks, slabs, bars and paste																								
180620/111	• Chewing gum and other sugar confectionery: foods, the largest single ingredient of which is sugar by weight	29.8%	B10		21.7%	19.0%	16.3%	13.3%	10.8%	8.1%	5.4%	2.7%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
180620/119	• Other	29.8%	B10		21.7%	19.0%	16.3%	13.3%	10.8%	8.1%	5.4%	2.7%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
180620/190	B Other	28.0%	B10		20.4%	17.8%	15.3%	12.7%	10.2%	7.6%	5.1%	2.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
180620/210	(2) Other																								
	• 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		Xq2																						
	Note: The tariff quota shall be calculated in consideration of demand for supply of processed milk and sweet food products for the manufacture of chocolate in the current fiscal year (April-March) and other relevant conditions																								
180620/290	• Other																								
	• Intended for use as materials for chocolate	21.3%	PIC	PIC-9, S	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC
	• Other	21.3%	PIC	PIC-8, S	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC
	Other, in blocks, slabs or bars																								
180631/000	Filled	10.0%	B10		7.3%	6.4%	5.5%	4.5%	3.6%	2.7%	1.8%	0.9%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
1806/32	Not filled																								
180632/100	1 Chocolate confectionery	10.0%	B10		7.3%	6.4%	5.5%	4.5%	3.6%	2.7%	1.8%	0.9%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	2 Other																								
	(1) Containing added sugar																								
180632/211	• Chewing gum and other sugar confectionery: foods, the largest single ingredient of which is sugar by weight	29.8%	B10		21.7%	19.0%	16.3%	13.3%	10.8%	8.1%	5.4%	2.7%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
180632/219	• Other	29.8%	B10		21.7%	19.0%	16.3%	13.3%	10.8%	8.1%	5.4%	2.7%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
180632/220	(2) Other	21.3%	B5		10.7%	7.1%	3.6%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
1806/90	Other																								
180690/100	1 Chocolate confectionery	10.0%	B10		7.3%	6.4%	5.5%	4.5%	3.6%	2.7%	1.8%	0.9%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	2 Other																								



Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	As from 19th year	
180690.311	(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	21.0%	R6		15.8%	14.0%	12.3%	10.3%	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	- For "the Pooled Quota of other milk products" - Other		X	S																				
180690.321	B. Other	23.8%	B7		14.9%	11.9%	8.9%	6.0%	3.0%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
180690.322	(a) Containing added sugar (b) Other	21.3%	R5	S	18.4%	17.4%	16.5%	15.5%	14.5%	13.6%	12.6%	11.6%	10.7%	10.7%	10.7%	10.7%	10.7%	10.7%	10.7%	10.7%	10.7%	10.7%	10.7%	10.7%
180690.211	(2) Other A. Containing added sugar - Chewing gum and other sugar confectionery: foods, the largest single ingredient of which is sugar by weight	29.8%	B10		21.7%	19.0%	16.3%	13.5%	10.8%	8.1%	5.4%	2.7%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
180690.219	- Other	29.8%	B10		21.7%	19.0%	16.3%	13.5%	10.8%	8.1%	5.4%	2.7%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
180690.220	B. Other	21.3%	B10	S	15.5%	13.6%	11.6%	9.7%	7.7%	5.8%	3.9%	1.9%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
19.01	Chapter 19 Preparations of cereals, flour, starch or milk; pastrycooks' products Malt extract; food preparations of flour, groats, meal, starch or malt extract, not containing cocoa or containing less than 40% by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included; food preparations of goods of headings 04.01 to 04.04, not containing cocoa or containing less than 3% 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																							
190110.111	(1) Food preparations of goods of headings 04.01 to 04.04, containing not less than 30% of natural milk constituents by weight, calculated on the dry matter (1) Of a milkfat content, by weight, not exceeding 30%	25.0%	R6		18.8%	16.7%	14.6%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%
190110.119	- For "the Pooled Quota of other milk products" - Other		X	S																				
190110.121	(2) Other	25.0%	R6		18.8%	16.7%	14.6%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%
190110.129	- For "the Pooled Quota of other milk products" - Other		X	S																				
190110.211	2. Other (1) Food preparations of goods of headings 04.01 to 04.04 A. Containing added sugar	23.8%	R5	S	20.6%	19.5%	18.4%	17.3%	16.2%	15.1%	14.1%	13.0%	11.9%	11.9%	11.9%	11.9%	11.9%	11.9%	11.9%	11.9%	11.9%	11.9%	11.9%	11.9%

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	As from 19th year	
190110219	B Other (2) Other	21.3%	B10		15.5%	13.6%	11.6%	9.7%	7.7%	5.8%	3.9%	1.9%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
190110221	A Containing added sugar	24.0%	R5		20.7%	19.6%	18.5%	17.5%	16.4%	15.3%	14.2%	13.1%	12.0%	12.0%	12.0%	12.0%	12.0%	12.0%	12.0%	12.0%	12.0%	12.0%	12.0%	12.0%
190110229	B Other	13.6%	R5		11.7%	11.1%	10.5%	9.9%	9.3%	8.7%	8.0%	7.4%	6.8%	6.8%	6.8%	6.8%	6.8%	6.8%	6.8%	6.8%	6.8%	6.8%	6.8%	6.8%
190120	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 dietic purpose; doughs for rice products, excluding a kind used as food suitable for infants or young children or dietic purpose; food preparations of goods of headings 04.01 to 04.04 (preparations containing not less than 30% of natural milk constituents by weight, calculated on the dry matter)																							
	(1) Food preparations of goods of headings 04.01 to 04.04, containing not less than 30% of natural milk constituents by weight, calculated on the dry matter																							
	A Of a milkfat content, by weight, not exceeding 30%																							
190120111	- For 'the Pooled Quota of other milk products'	25.0%	R6		18.8%	16.7%	14.6%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%
190120112	- Other		X	S																				
	B Other																							
190120116	- For 'the Pooled Quota of other milk products'	25.0%	R18		23.8%	23.3%	22.9%	22.5%	22.5%	22.5%	22.5%	22.5%	22.5%	22.5%	22.5%	22.5%	22.5%	22.5%	22.5%	22.5%	22.5%	22.5%	22.5%	22.5%
190120117	- 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 dietic purpose																							
	A Mostly containing rice preparation																							

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	As from 19th year	
190120.122	<ul style="list-style-type: none"> <li>- 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 paragraph 1 of Article 34 of the Law</li> </ul>		Xqj																					
190120.128	<ul style="list-style-type: none"> <li>- Other</li> </ul>		X																					
190120.131	<ul style="list-style-type: none"> <li>- 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 paragraph 1 of Article 45 of the Law</li> </ul>		Xqj																					
190120.139	<ul style="list-style-type: none"> <li>- Other</li> </ul>		X																					
190120.141	<ul style="list-style-type: none"> <li>- 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 paragraph 1 of Article 45 of the Law</li> </ul>																							

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	As from 19th year	
	<p>-- For the tariff rate quota in Japan's Schedule to the WTO Agreement.</p> <p>-- Other</p>	25.0%	Xq1																					
	Subject to an import tariff according to Japan's Schedule to the WTO Agreement		PIC	PIC-1	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC
	- Other																							
190120149				The originating goods classified under this tariff line belong to the subheading 190120, in which Japan makes a tariff commitment on the originating goods classified under the tariff line 190120141.																				
	D Mostly containing starch																							
	(a) Containing wheat starch																							
190120151	<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 from Japanese Government according to Article 45 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 3 of paragraph 1 of Article 45 of the Law.</p>		Xq1																					
	- Other																							
190120152	(b) Other		X																					
	- For "the Pooled Quota of starch or similar articles"																							
190120156	- Containing added sugar		Xq1																					
190120157	- 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	As from 19th year	
190120.159	- Other (5) Doughs for rice products, excluding a kind used as food suitable for infants or young children or dietetic purpose		X	S																				
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																							
190120.219	(1) Food preparations of goods of headings 04.01 to 04.04	21.3%	B10		15.5%	13.6%	11.6%	9.7%	7.7%	5.8%	3.9%	1.9%												
190120.222	(2) Cakes-mixes																							
190120.222	A. Containing added sugar	23.8%	P1C	P1C-2																				
190120.222	B. Other																							
190120.223	(a) Put up in containers for retail sale, not more than 500 g each including container	12.0%	B8		8.0%	6.7%	5.3%	4.0%	2.7%	1.3%														
190120.224	(b) Other	12.0%	B8		8.0%	6.7%	5.3%	4.0%	2.7%	1.3%														
	(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%	P1C	P1C-2																				
190120.233	- Other	24.0%	B10		17.5%	15.3%	13.1%	10.9%	8.7%	6.5%	4.4%	2.2%												
	(b) Other																							
190120.234	- Preparations of rice flour		X																					
190120.235	- Preparations of wheat flour	23.8%	P1C	P1C-2																				
190120.239	- Other	23.8%	P1C	P1C-5																				
	B. Other																							
190120.241	- Put up in containers for retail sale, not more than 500 g each including container	13.6%	B10		9.9%	8.7%	7.4%	6.2%	4.9%	3.7%	2.5%	1.2%												
	- Other																							

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	As from 19th year		
190120.242	-- Preparations of rice flour		X																						
190120.243	-- Preparations of wheat flour	16.0%	PIC	PIC-2	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	
190120.249	-- Other	16.0%	B10		11.6%	10.2%	8.7%	7.3%	5.8%	4.4%	2.9%	1.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
1901.90	Other: 1 Food preparations of flour, meal or starch, which contain more than 85% by weight of flour, groats, meal and pellets of rice, wheat, triticale or barley, starch, or any combination thereof, excluding cake-mixes and a kind used as food suitable for infants or young children or dietetic purpose; mochi (rice-sake), dangmo 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 preparations containing not less than 30% of natural milk constituents by weight, calculated on the dry matter, excluding whipped cream in pressurised containers)																								
190190.131	(1) Food preparations of goods of headings 04.01 to 04.04, containing not less than 30% of natural milk constituents by weight, calculated on the dry matter, excluding whipped cream in pressurised containers A Of a milkfat content by weight, not exceeding 30% • For "the Pooled Quota of other milk products"	21.0%	R19		13.1%	10.5%	7.9%	5.3%	5.3%	5.3%	5.3%	5.3%	5.3%	5.3%	5.3%	5.3%	5.3%	5.3%	5.3%	5.3%	5.3%	5.3%	5.3%	5.3%	
190190.132	• Other		X	S																					
190190.136	B Other • For "the Pooled Quota of other milk products"	21.0%	R19		13.1%	10.5%	7.9%	5.3%	5.3%	5.3%	5.3%	5.3%	5.3%	5.3%	5.3%	5.3%	5.3%	5.3%	5.3%	5.3%	5.3%	5.3%	5.3%	5.3%	
190190.137	• Other		X	S																					
	(2) Food preparations, containing more than 85% by weight of flour, wheat, triticale or barley, starch, or any combination thereof, excluding cake-mixes and a kind used as food suitable for infants or young children or dietetic purpose. A Mostly containing rice preparation																								

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	As from 19th year
190190.142	<ul style="list-style-type: none"> <li>- 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</li> </ul>		Xqj																				
190190.148	<ul style="list-style-type: none"> <li>- Other</li> </ul>		X																				
190190.151	<ul style="list-style-type: none"> <li>- 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</li> </ul>		Xqj																				
190190.159	<ul style="list-style-type: none"> <li>- Other</li> </ul>		X																				
190190.161	<ul style="list-style-type: none"> <li>- 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</li> </ul>																						

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	As from 19th year	
	<p>-- For the tariff rate quota in Japan's Schedule to the WTO Agreement.</p> <p>-- Other</p>	25.0%	Xq1																					
	Subject to an import tariff according to Japan's Schedule to the WTO Agreement		PIC	PIC-1	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC
190190.169	<p>- Other</p> <p>The originating goods classified under this tariff line belong to the subheading 1901.90, in which Japan makes a tariff commitment on the originating goods classified under the tariff line 190190.161.</p>		X																					
	D Mostly containing starch																							
190190.171	<p>(a) Containing wheat starch</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 from Japanese Government according to Article 45 of the Law or Minister of Agriculture, Forestry and Fisheries according to the cabinet order provided by the cabinet order provided in column 3 of paragraph 1 of Article 45 of the Law.</p>		Xq1																					
190190.172	<p>- Other</p> <p>(b) Other</p>		X																					
	- For "the Pooled Quota of starch or similar articles"																							
190190.176	- Containing added sugar		Xq1																					
190190.177	- Other		Xq1																					



Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	As from 19th year	
190190.179	- Other (5) Mochi (rice-cake), dango and similar rice products, excluding a kind used as food suitable for infants or young children or dietic purpose		X	S																				
	[1] Containing not more than 30% by weight of rice																							
	[1] Containing added sugar																							
190190.583	1. Containing not more than 15% by weight of sucrose		X																					
190190.585	2. Other		X																					
190190.586	[1] Other		X																					
	[2] Other																							
190190.587	- Imported by Japanese Government according to Article 50 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																							
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		X																					
	- Other																							
190190.216	- Whipped cream in pressurised containers	23.8%	B10		17.3%	15.1%	13.0%	10.8%	8.7%	6.5%	4.3%	2.2%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
190190.217	- Other	23.8%	P1C	P1C-5	P1C	P1C	P1C	P1C	P1C	P1C	P1C	P1C	P1C	P1C	P1C	P1C	P1C	P1C	P1C	P1C	P1C	P1C	P1C	P1C
190190.219	(b) Other	29.8%	P1C	P1C-7	P1C	P1C	P1C	P1C	P1C	P1C	P1C	P1C	P1C	P1C	P1C	P1C	P1C	P1C	P1C	P1C	P1C	P1C	P1C	P1C
	B. Other																							
190190.221	- Whipped cream in pressurised containers	21.3%	R19	S	13.3%	10.7%	8.0%	5.3%	5.3%	5.3%	5.3%	5.3%	5.3%	5.3%	5.3%	5.3%	5.3%	5.3%	5.3%	5.3%	5.3%	5.3%	5.3%	5.3%
190190.229	- Other	21.3%	B10		15.5%	13.6%	11.6%	9.7%	7.7%	5.8%	3.9%	1.9%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
190190.230	(2) Malt extract	9.0%	B10		6.5%	5.7%	4.9%	4.1%	3.3%	2.5%	1.6%	0.8%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	As from 19th year
	(3) Other																						
	A Containing added sugar																						
	(b) Containing not more than 15% by weight of sucrose																						
190190.241	- Preparations of rice flour	24.0%	X	PIC																			
190190.242	- Preparations of wheat flour	24.0%	PIC	PIC-3	17.5%	15.3%	13.1%	10.9%	8.7%	6.5%	4.4%	2.2%											
190190.243	- Other	24.0%	B10																				
	(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%	PIC	PIC-3																			
190190.248	- Other	28.0%	PIC	PIC-5																			
	- Other																						
190190.251	- Preparations of rice flour		X																				
190190.252	- Preparations of wheat flour	23.8%	PIC	PIC-3																			
190190.253	- Other	23.8%	PIC	PIC-5																			
190190.261	- Put up in containers for retail sale, not more than 500 g each including container	13.6%	B10		9.9%	8.7%	7.4%	6.2%	4.9%	3.7%	2.5%	1.2%											
	- Other																						
190190.266	- Preparations of rice flour		X																				
190190.267	- Preparations of wheat flour	16.0%	PIC	PIC-3																			
190190.269	- Other	16.0%	B10		11.6%	10.2%	8.7%	7.3%	5.8%	4.4%	2.9%	1.5%											
19.02	Pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise prepared, such as spaghetti, macaroni, noodles, fusilli, gnocchi, farfalle, gemelli, farfalle, conchiglie, shells, etc., prepared																						
	Uncooked pasta, not stuffed or otherwise prepared																						
190211.000	Containing eggs	30 yen/kg	B8		20.00 yen/kg	16.67 yen/kg	13.33 yen/kg	10.00 yen/kg	6.67 yen/kg	3.33 yen/kg													
1902.19	Other																						
190219.010	1 Bifetan	27.20 yen/kg	R5		23.49 yen/kg	22.25 yen/kg	21.02 yen/kg	19.78 yen/kg	18.55 yen/kg	17.31 yen/kg	16.07 yen/kg	14.84 yen/kg	13.60 yen/kg	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		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											
190219.094	- Macaroni	30 yen/kg	B10		21.82 yen/kg	19.09 yen/kg	16.36 yen/kg	13.64 yen/kg	10.91 yen/kg	8.18 yen/kg	5.45 yen/kg	2.73 yen/kg											
	- Other																						
190219.092	- Udon, soban and soba		X																				
190219.099	- Other	34 yen/kg	B10		24.73 yen/kg	21.64 yen/kg	18.55 yen/kg	15.45 yen/kg	12.36 yen/kg	9.27 yen/kg	6.18 yen/kg	3.09 yen/kg											

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	As from 19th year		
1902.20	Stuffed pasta, whether or not cooked or otherwise prepared																								
	1 Containing added sugar																								
190220.110	(1) Containing more than 20% by weight of sausage, meat, meat offal, fish or fish products, molluscs or other aquatic invertebrates, or any combination thereof, and also containing ebi predominating by weight over each of such other products	5.1%	B10	3.7%	3.2%	2.8%	2.3%	1.9%	1.4%	0.9%	0.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	(2) Other	23.8%	B10	17.3%	15.1%	13.0%	10.8%	8.7%	6.5%	4.3%	2.2%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	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	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	Free	Free	
	(2) Other	21.3%	B10	15.5%	13.6%	11.6%	9.7%	7.7%	5.8%	3.9%	1.9%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
1902.30	Other pasta																								
190230.100	1 Containing added sugar	23.8%	B10	17.3%	15.1%	13.0%	10.8%	8.7%	6.5%	4.3%	2.2%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	2 Other																								
190230.210	- Instant Ramen and other instant noodles	21.3%	B10	15.5%	13.6%	11.6%	9.7%	7.7%	5.8%	3.9%	1.9%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
190230.290	- Other	21.3%	B10	15.5%	13.6%	11.6%	9.7%	7.7%	5.8%	3.9%	1.9%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
190240.000	Consensus	24 yen/kg	B10	17.45 yen/kg	15.27 yen/kg	13.09 yen/kg	10.91 yen/kg	8.73 yen/kg	6.55 yen/kg	4.36 yen/kg	2.18 yen/kg	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	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 vegetable preparations, of grain (maize, wheat, barley, rye, etc.) prepared, otherwise prepared, not elsewhere specified or included																								
1904.10	Prepared foods obtained by the swelling or roasting of cereals or cereal products																								
190410.010	1 Breakfast cereals other than obtained by merely the swelling or roasting of rice, wheat, triticale or barley	11.5%	B7	7.2%	5.8%	4.3%	2.9%	1.4%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	2 Prepared foods containing not less than 50% by weight of those obtained by merely the swelling or roasting of rice, wheat, triticale or barley																								
	(1) Of rice																								

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	As from 19th year		
190410.211	<p>- 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 column 3 of paragraph 1 of Article 34 of the Law</p>		Xq1																						
190410.212	- Other		X																						
	(2) Of wheat and triticale																								
190410.221	<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 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</p>																								
	- For the tariff rate quota in Japan's Schedule to the WTO Agreement		Xq1																						
	- Other	19.2%	PIC	PIC-1	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC
	Subject to an import make-up in accordance with Japan's Schedule to the WTO Agreement																								

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	As from 19th year	
190410.229	- Other		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 1904.0.221.																				
190410.231	(3) Of barley - 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 for import purchase from Japanese Government according to Article 43 of the Law on Importation with certification of Minister of Agriculture, Forestry and Fisheries according to the cabinet order concerning wheat and others provided by the cabinet order provided in column 3 of paragraph 1 of Article 45 of the Law		Xq1																					
190410.239	- Other		X																					
190410.300	3 Other	16.3%	B10		11.9%	10.4%	8.9%	7.4%	5.9%	4.4%	3.0%	1.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	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 2 Prepared foods containing not less than 50% by weight of those obtained by merely the swelling of rice, wheat, triticale or barley	11.5%	B7		7.2%	5.8%	4.3%	2.9%	1.4%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	(1) Of rice																							

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	As from 19th year	
190420.211	<p>- 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 column 3 of paragraph 1 of Article 34 of the Law</p>		Xq1																					
190420.212	<p>- Other (2) Of wheat and triticale</p>		X																					
190420.221	<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 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</p>																							
	<p>- For the tariff rate quota in Japan's Schedule to the WTO Agreement</p>		Xq1																					
	<p>- Other</p>	19.2%	PIC	PIC-1	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC
	<p>Subject to an import make-up in accordance with Japan's Schedule to the WTO Agreement</p>		PIC																					PIC

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	As from 19th year	
190420.229	- Other			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 1904.20.221.																				
190420.231	(3) Of barley - 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 for import procedure by Japanese Government according to Article 43 of the Law on Importation 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																				
			P/C	P/C-1	P/C	P/C	P/C	P/C	P/C	P/C	P/C	P/C	P/C	P/C	P/C	P/C	P/C	P/C	P/C	P/C	P/C	P/C	P/C	P/C

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	As from 19th year	
190420.239	- Other		X	The originating goods classified under this tariff line belong to the subheading 1904.20, in which Japan makes a relevant tariff commitment on the originating goods classified under the tariff line 190420.231.																				
190420.300	3 Other	16.3%	B10		11.9%	10.4%	8.9%	7.4%	5.9%	4.4%	3.0%	1.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
1904.30	Bulgur wheat																							
190430.010	Imported by Japanese Government according to Article 42 of the Law for Stabilization of Supply-Demand and Price of Staple Food (Law No. 113 of 1994), imported to be purchased and sold by Japanese Government in response to a joint application by seller to and purchaser from Japanese Government according to Article 43 of the Law or imported with certification of Minister of Agriculture, Forestry and Fisheries according to the cabinet order concerning wheat and others provided by the cabinet order provided in column 3 of paragraph 1 of Article 45 of the Law																							
	For the tariff rate quota in Japan's Schedule to the WTO Agreement		Xq1																					
	Other	25.0%	PIC	Subject to an import mark-up in accordance with Japan's Schedule to the WTO Agreement	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC



Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	As from 19th year		
190430/090	- Other		X	The originating goods classified under this tariff line belong to the subheading 1904.30, in which Japan makes a relevant tariff commitment on the originating goods classified under the tariff line 190436/010.																					
1904.90	Other																								
190490/110	1 Of rice		X	[1] Containing not more than 30% by weight of rice																					
190490/120	[2] Other		Xq1	- 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 and purchaser of the Japanese Government according to Article 31 of the Law according 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																					
190490/130	- Other		X																						
190490/210	2 Of wheat and triticale			- 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 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	As from 19th year	
	- Other	25.0% Subject to an import mark-up in accordance with Japan's Schedule to the WTO Agreement	PIC	PIC-1	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC
190490.290	- Other		X	The originating goods classified under this tariff line belong to the subheading 1904.50, in which Japan makes a relevant tariff commitment on the originating goods classified under the tariff line 190490.210.																				
	3 Cf barley.																							
190490.310	- Imported by Japanese Government according to Article 42 of the Law for Stabilization of Supply-Demand and Price of Staple Food (Law No. 113 of 1994), imported to be purchased and sold by Japanese Government in response to a joint application by seller to and purchaser from Japanese Government according to Article 43 of the Law for Stabilization of Supply-Demand and Price of Staple Food (Law No. 113 of 1994), 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	PIC	PIC-1	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	As from 19th year			
190490.390	- Other			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 this 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 cassettes of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products																									
190510.000	Crispbread	9.0%	B10	6.5%	5.7%	4.9%	4.1%	3.3%	2.5%	1.6%	0.8%															
190520.000	Gingerbread and the like	18.0%	B10	13.1%	11.5%	9.8%	8.2%	6.5%	4.9%	3.3%	1.6%	0.8%														
190531.000	Sweet biscuits, waffles and wafers																									
190531.000	Sweet biscuits	20.4%	B10	14.8%	13.0%	11.1%	9.3%	7.4%	5.6%	3.7%	1.9%															
190532.000	Waffles and wafers	18.0%	B8	12.0%	10.0%	8.0%	6.0%	4.0%	2.0%	1.0%																
190540.000	Rusks, toasted bread and similar toasted products	9.0%	B7	5.0%	4.5%	3.4%	2.3%	1.1%																		
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	5.6%	4.5%	3.4%	2.3%	1.1%																		
190590.200	2 Communion wafers, empty cassettes of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products	6.0%	B10	4.4%	3.8%	3.3%	2.7%	2.2%	1.6%	1.1%	0.5%															
190590.311	(1) Containing added sugar A Anare, Sembei and similar rice products		X																							
190590.312	B Biscuits, cookies and crackers	15.0%	B5	7.5%	5.0%	2.5%																				
190590.314	C Crisp savoury food products, made from a dough based on potato powder	9.0%	B5	4.5%	3.0%	1.5%																				
190590.313	D Other • Pizza, chilled or frozen	24.0%	B8	16.0%	13.3%	10.7%	8.0%	5.3%	2.7%																	
190590.319	• Other	25.5%	B5	12.8%	8.5%	4.3%																				
190590.321	(2) Other A Anare, Sembei and similar rice products		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	As from 19th year		
190590.322	B Biscuits, cookies and crackers	13.0%	B5		6.5%	4.3%	2.2%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free		
190590.323	C Crisp savoury food products, made from a dough based on potato powder	9.0%	B5		4.5%	3.0%	1.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free		
190590.329	D Other	21.3%	B5		10.7%	7.1%	3.6%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	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																								
2001.10	Cucumbers and gherkins																								
200110.100	1 Containing added sugar	15.0%	B5		7.5%	5.0%	2.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
2001.90	Other																								
	1 Containing added sugar																								
200190.120	(2) Sweet corn	10.5%	B5		5.3%	3.5%	1.8%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	2 Other																								
200190.230	(3) Sweet corn	7.5%	B5		3.8%	2.5%	1.3%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
20.02	Tomatoes prepared or preserved otherwise than by vinegar or acetic acid																								
2002.90	Other																								
200290.100	1 Containing added sugar	13.4%	B5		6.7%	4.5%	2.2%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	2 Other																								
	(1) Tomato puree and tomato paste																								
	- In airtight containers																								
	Note: The goods, above mentioned, which are of the kind mentioned in the above list, when imported, re-exported or shellfish for export and re-exported shall be exempted from customs duty in accordance with the provisions of the Customs Law (Law No. 61 of 1954).																								
200290.211	- For the quantity within the limits of a tariff quota for manufacture of tomato ketchup and other tomato sauces stipulated by a cabinet order which is effective at the time of import and under the conditions set out by relevant regulations which are effective at the time of import		Xq2																						
	Note: The tariff quota shall be calculated on the basis of the quantity of prospective domestic demand in the current fiscal year (April-March) with deduction of the quantity of prospective domestic production, and also in consideration of international market situation and other relevant conditions.																								
200290.219	- Other	16.0%	B5		8.0%	5.3%	2.7%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	- Other																								

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	As from 19th year		
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		X42																						
200290.229	Other	16.0%	B5	8.0%	5.3%	2.7%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	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																								
200310.211	(1) In airtight containers not more than 10 kg each including container																								
20.04	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, frozen, other than products of heading 20.06	13.6%	B5	6.8%	4.5%	2.3%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
2004.10	Potatoes																								
200410.100	1 Cooked, not otherwise prepared	8.5%	B3	2.1%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	2 Other																								
200410.210	(1) Mashed potatoes	13.6%	B5	6.8%	4.5%	2.3%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
200410.220	(2) Other	9.0%	B5	4.5%	3.0%	1.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
2004.90	Other vegetables and mixtures of vegetables																								
	1 Containing added sugar																								
200490.110	(1) Sweet corn	10.5%	B5	5.3%	3.5%	1.8%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
200490.120	(2) Other	23.8%	B5	11.9%	7.9%	4.0%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	2 Other																								
	(1) Asparagus and leguminous vegetables																								
200490.212	-1 Leguminous vegetables	17.0%	B10	12.4%	10.8%	9.3%	7.7%	6.2%	4.6%	3.1%	1.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
200490.220	(2) Bamboo shoots	13.6%	B5	6.8%	4.5%	2.3%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
200490.230	(3) Sweet corn	7.5%	B5	3.8%	2.5%	1.3%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	(4) Young corn cobs																								
200490.291	- Other	15.0%	B5	7.5%	5.0%	2.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
20.05	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading 20.06																								
2005.10	Homogenised vegetables																								
200510.100	1 Containing added sugar	16.8%	B5	8.4%	5.6%	2.8%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	As from 19th year
200510.200	2 Other	12.0%	B5		6.0%	4.0%	2.0%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
2005.20	Potatoes																						
200520.100	1 Mashed potatoes and potato flakes	13.6%	B10		9.9%	8.7%	7.4%	6.2%	4.9%	3.7%	2.5%	1.2%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																						
200520.210	(1) In airtight containers not more than 10 kg each including container	12.0%	B5		6.0%	4.0%	2.0%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
200520.220	(2) Other	9.0%	B7		5.6%	4.5%	3.4%	2.3%	1.1%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
2005.40	Peas ( <i>Pisum sativum</i> )																						
	1 Containing added sugar																						
200540.110	(1) Unshelled	13.4%	B5		11.6%	11.0%	10.4%	9.7%	9.1%	8.5%	7.9%	7.3%	6.7%	6.7%	6.7%	6.7%	6.7%	6.7%	6.7%	6.7%	6.7%	6.7%	6.7%
200540.190	(2) Other	23.8%	PIC	PIC-7	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC
	2 Other																						
	(1) In airtight containers not more than 10 kg each including container																						
200540.212	B Other	15.0%	B5		7.5%	5.0%	2.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
200540.222	B Other	13.6%	B5		6.8%	4.5%	2.3%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Beans ( <i>Vigna</i> spp., <i>Phaseolus</i> spp.)																						
2005.51	Beans, shelled																						
	1 Containing added sugar																						
200551.110	(1) In airtight containers, containing tomato puree or other kind of tomato preparation and meat of swine, lamb or other pig fat	14.0%	B7		8.8%	7.0%	5.3%	3.5%	1.8%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
200551.190	(2) Other	23.8%	PIC	PIC-7	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC
200551.200	2 Other	17.0%	B10		12.4%	10.8%	9.3%	7.7%	6.2%	4.6%	3.1%	1.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
2005.59	Other																						
	2 Other																						
200559.210	(1) In airtight containers not more than 10 kg each including container	12.0%	B5		6.0%	4.0%	2.0%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
2005.60	Asparagus																						
200560.010	1 In airtight containers not more than 10 kg each including container	16.0%	B7		10.0%	8.0%	6.0%	4.0%	2.0%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
200560.020	2 Other	12.0%	B5		6.0%	4.0%	2.0%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
2005.80	Sweet corn ( <i>Zea mays</i> var. <i>saccharata</i> )																						
200580.100	1 Containing added sugar	14.9%	B5		7.5%	5.0%	2.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Other vegetables and mixtures of vegetables																						
2005.91	Bamboo-shoots																						
200591.100	1 Containing added sugar	13.4%	B5		6.7%	4.5%	2.2%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
200591.900	2 Other	13.6%	B5		6.8%	4.5%	2.3%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
2005.99	Other																						
	1 Containing added sugar																						

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	As from 19th year		
200599.111	(1) Leguminous vegetables (pooddest out) A. In airtight containers, containing tomato puree or other kind of tomato preparation and meat of swine, lard or other pig fat	14.0%	B5		7.0%	4.7%	2.3%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
200599.119	B. Other	23.8%	PIC	PIC-7	6.7%	4.5%	2.2%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	PIC	
200599.190	(2) Other	13.4%	B5		6.7%	4.5%	2.2%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
200599.220	(2) Leguminous vegetables (pooddest out)	17.0%	B7		10.6%	8.5%	6.4%	4.3%	2.1%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
20.06																									
2006.00	Vegetables, fruit, nuts, fruit/peel and other parts of plants, preserved by sugar (driamed, glacee or crystallised)																								
200600.010	1 Marmos glacé	12.6%	B10		9.2%	8.0%	6.9%	5.7%	4.6%	3.4%	2.3%	1.1%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	2 Other																								
200600.021	- Apricots	18.0%	B5		9.0%	6.0%	3.0%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
20.07	Jams, fruit jellies, marmalades, fruit or nut puree and fruit or nut pastes, obtained by cooking, blending or not containing added sugar or other sweetening matter																								
2007.10	Homogenised preparations																								
200710.100	1 Containing added sugar	34.0%	B10		24.7%	21.6%	18.5%	15.5%	12.4%	9.3%	6.2%	3.1%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
200710.200	2 Other	21.3%	B10		15.5%	13.6%	11.6%	9.7%	7.7%	5.8%	3.9%	1.9%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
2007.91	Citrus fruit																								
	1 Jams, fruit jellies and marmalades																								
	(1) Containing added sugar																								
200791.111	- Jams	16.8%	B5		8.4%	5.6%	2.8%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
200791.119	- Fruit jellies and marmalades	16.8%	B3		4.2%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	(2) Other																								
200791.129	- Fruit puree and marmalades	12.0%	B5		6.0%	4.0%	2.0%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	2 Fruit puree and fruit pastes																								
200791.210	(1) Containing added sugar	34.0%	B10		24.7%	21.6%	18.5%	15.5%	12.4%	9.3%	6.2%	3.1%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
200791.220	(2) Other	21.3%	B5		10.7%	7.1%	3.6%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
2007.99	Other																								
	1 Jams and fruit jellies																								
	(1) Containing added sugar																								
200799.119	- Fruit jellies	16.8%	B5		8.4%	5.6%	2.8%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	2 Other																								
	(1) Containing added sugar																								
200799.211	- Fruit puree and fruit pastes	34.0%	B7		21.3%	17.0%	12.8%	8.5%	4.3%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
200799.219	- Other	34.0%	B5		17.0%	11.3%	5.7%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	As from 19th year
200799.221	(2) Other - Fruit puree and fruit pastes	21.3%	B5		10.7%	7.1%	3.6%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
200799.229	- Other	21.3%	B10		15.5%	13.6%	11.6%	9.7%	7.7%	5.8%	3.9%	1.9%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
20/08	Fruit, nuts and other edible parts of plants, otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, not elsewhere specified or included																						
	Nuts, ground-nuts and other seeds, whether or not mixed together																						
2008.11	Ground-nuts																						
	1 Containing added sugar																						
200811.110	(1) Peanut butter	12.0%	B5	6.0%	4.0%	2.0%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
200811.120	(2) Other	23.8%	B5	11.9%	7.9%	4.0%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																						
200811.210	(1) Peanut butter	10.0%	B5	5.0%	3.3%	1.7%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	(2) Other																						
	- Rostered ground-nuts																						
200811.291	-- Unshelled	21.3%	B7	13.3%	10.7%	8.0%	5.3%	2.7%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
200811.292	-- Other	21.3%	B7	13.3%	10.7%	8.0%	5.3%	2.7%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
200811.299	- Other	21.3%	B7	13.3%	10.7%	8.0%	5.3%	2.7%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
2008.19	Other, including mixtures																						
	1 Containing added sugar																						
	(2) Other																						
	A. Cashew nuts and other roasted nuts																						
200819.191	- Cashew nuts	11.0%	B5	5.5%	3.7%	1.8%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
200819.192	- Other	11.0%	B5	5.5%	3.7%	1.8%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	B. Other																						
200819.193	- Chestnuts (in airtight containers not more than 10 kg each including container), not roasted	16.8%	B7	10.5%	8.4%	6.3%	4.2%	2.1%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
200819.199	- Other	16.8%	B5	8.4%	5.6%	2.8%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																						
	(2) Other																						
	C. Coconuts, Brazil nuts, paradise nuts, hazel nuts ( <i>Corylus</i> spp.), cashew nuts and English nuts																						
200819.226	- Ginkgo nuts	12.0%	B5	6.0%	4.0%	2.0%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	D. Other																						
200819.229	(b) Other	12.0%	B5	6.0%	4.0%	2.0%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
2008.20	Pineapples																						
	1 Containing added sugar																						



Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	As from 19th year		
200820.111	(1) In airtight containers not more than 10 kg each including container, other than in pulp form, chopped or crushed  - Concerning principles 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 current fiscal year (April-March) with deduction of the quantity of prospective domestic production (only the goods produced with Japanese fresh pineapples), and also in consideration of international market situation and other relevant conditions (in this subheading referred to as "the Pooled Quota").		Xq2																						
200820.119	- Other	33 yen/kg	R15	30.53 yen/kg	29.70 yen/kg	28.05 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	28.05 yen/kg	
200820.191	(2) Other  A In airtight containers not more than 10 kg each including container, in pulp form, chopped or crushed	25.5%	B10	18.5%	16.2%	13.9%	11.6%	9.3%	7.0%	4.6%	2.3%													Free	
200820.199	B Other	46.8%	B10	34.0%	29.8%	25.5%	21.3%	17.0%	12.8%	8.5%	4.3%													Free	
	2 Other  (1) In airtight containers not more than 10 kg each including container, other than in pulp form, chopped or crushed																								
200820.211	- For "the Pooled Quota"		Xq2																						
200820.219	- Other	33 yen/kg	R15	30.53 yen/kg	29.70 yen/kg	28.05 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	28.05 yen/kg	28.05 yen/kg	28.05 yen/kg	
200820.290	(2) Other	25.5%	B10	18.5%	16.2%	13.9%	11.6%	9.3%	7.0%	4.6%	2.3%													Free	
2008.30	Citrus fruit  1 Containing added sugar																								
200830.110	(1) In pulp form	29.8%	B10	21.7%	19.0%	16.3%	13.5%	10.8%	8.1%	5.4%	2.7%													Free	
200830.190	(2) Other	23.8%	B5	11.9%	7.9%	4.0%	Free	Free	Free	Free	Free													Free	
	2 Other																								
200830.210	(1) In pulp form	21.3%	B5	10.7%	7.1%	3.6%	Free	Free	Free	Free	Free													Free	
200830.290	(2) Other	17.0%	B5	8.5%	5.7%	2.8%	Free	Free	Free	Free	Free													Free	
2008.40	Pears  1 Containing added sugar																								
	(1) In pulp form																								
200840.111	A In airtight containers	15.0%	B5	7.5%	5.0%	2.5%	Free	Free	Free	Free	Free													Free	
200840.119	B Other	21.0%	B5	10.5%	7.0%	3.5%	Free	Free	Free	Free	Free													Free	
	(2) Other																								Free

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	As from 19th year	
200840.191	A in airtight containers	10.8%	B5		5.4%	3.0%	1.8%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
200840.199	B Other	15.0%	B5		7.5%	5.0%	2.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	2 Other																							
	(1) In pulp form																							
200840.211	A in airtight containers	12.0%	B5		6.0%	4.0%	2.0%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
200840.219	B Other	15.0%	B5		7.5%	5.0%	2.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	(2) Other																							
200840.291	A in airtight containers	9.0%	B7		5.6%	4.5%	3.4%	2.3%	1.1%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
200840.299	B Other	10.8%	B5		5.4%	3.6%	1.8%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
2008.50	Apricots																							
	1 Containing added sugar																							
200850.110	(1) In pulp form	15.0%	B5		7.5%	5.0%	2.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
200850.190	(2) Other	15.0%	B5		7.5%	5.0%	2.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	2 Other																							
200850.210	(1) In pulp form	12.0%	B5		6.0%	4.0%	2.0%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
200850.290	(2) Other	12.0%	B5		6.0%	4.0%	2.0%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
2008.60	Cherries																							
	1 Containing added sugar																							
200860.110	(1) In pulp form	15.0%	B5		7.5%	5.0%	2.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
200860.190	(2) Other	15.0%	B5		7.5%	5.0%	2.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	2 Other																							
200860.210	(1) In pulp form	12.0%	B5		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		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 neotames																							
	1 Containing added sugar																							
	(1) In pulp form																							
200870.111	A in airtight containers	21.5%	B5		10.7%	7.1%	3.6%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
200870.119	B Other	29.8%	B10		21.7%	19.0%	16.3%	13.5%	10.8%	8.1%	5.4%	2.7%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	(2) Other																							
	A in airtight containers																							
200870.192	(b) Other	8.0%	B5		4.0%	2.7%	1.3%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
200870.199	B Other	13.4%	B5		6.7%	4.5%	2.2%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	2 Other																							
	(1) In pulp form																							
200870.211	A in airtight containers	17.0%	B5		8.5%	5.7%	2.8%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
200870.219	B Other	21.5%	B5		10.7%	7.1%	3.6%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	(2) Other																							
200870.299	B Other	9.6%	B5		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																							

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	As from 19th year	
200880.110	(1) In pulp form	21.0%	B5		10.5%	7.0%	3.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
200880.190	(2) Other	11.0%	B5		5.5%	3.7%	1.8%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	2 Other																							
200880.210	(1) In pulp form	15.0%	B5		7.5%	5.0%	2.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
200880.290	(2) Other	12.0%	B5		6.0%	4.0%	2.0%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	Other, including mixtures other than those of subheading 2008.19																							
200891.000	Palm hearts	15.0%	B5		7.5%	5.0%	2.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
2008.93	Cranberries ( <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		21.7%	19.0%	16.3%	13.5%	10.8%	8.1%	5.4%	2.7%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	2 Other																							
200893.210	(1) In pulp form	21.3%	B5		10.7%	7.1%	3.6%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
200893.220	(2) Other	12.0%	B5		6.0%	4.0%	2.0%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
2008.97	Mixtures																							
	2 Other																							
	(1) Containing added sugar																							
200897.211	A. In pulp form	29.8%	B10		21.7%	19.0%	16.3%	13.5%	10.8%	8.1%	5.4%	2.7%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
200897.219	B Other	23.8%	B5		11.9%	7.9%	4.0%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	(2) Other																							
200897.221	A. In pulp form	21.3%	B5		10.7%	7.1%	3.6%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
2008.99	Other																							
200899.100	1 Ume (fruit of <i>Maume plum</i> )	12.0%	B5		6.0%	4.0%	2.0%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	2 Other																							
	(1) Containing added sugar																							
200899.215	A. In pulp form	29.8%	B10		21.7%	19.0%	16.3%	13.5%	10.8%	8.1%	5.4%	2.7%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	(b) Other																							
	(2) Other																							
	A. In pulp form																							
	(a) Bananas, avocados and prunes																							
200899.222	• Prunes	15.0%	B5		7.5%	5.0%	2.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	(b) Other																							
200899.227	• Other	21.3%	B5		10.7%	7.1%	3.6%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	B Other																							
200899.228	(c) Frozen taros ( <i>Colocasia</i> spp.)	10.0%	B5		5.0%	3.3%	1.7%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	(d) Other																							
200899.251	• Sweetpotatoes, whole or in pieces, dried after simply steaming or boiling in water	12.0%	B5		6.0%	4.0%	2.0%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	As from 19th year	
200809.259	Fruit juices (including grape must) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter	12.0%	B5		6.0%	4.0%	2.0%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
2009.11	Orange juice																							
	Frozen																							
	1 Containing added sugar																							
200911.110	(1) Not more than 10% by weight of sucrose, naturally and artificially contained	25.5%	B10		18.5%	16.2%	13.9%	11.6%	9.3%	7.0%	4.6%	2.3%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
200911.190	(2) Other	29.8% or 23 yen/kg, whichever is the greater	B10		21.7% or 16.73 yen/kg, whichever is the greater	19.0% or 14.64 yen/kg, whichever is the greater	16.3% or 12.55 yen/kg, whichever is the greater	13.5% or 10.45 yen/kg, whichever is the greater	10.8% or 8.36 yen/kg, whichever is the greater	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	Free
	2 Other																							
200911.210	(1) Not more than 10% by weight of sucrose	21.3%	B5		10.7%	7.1%	3.6%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
200911.290	(2) Other	25.5%	B5		12.8%	8.5%	4.3%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
2009.12	Not frozen, of a Briv value not exceeding 20																							
	1 Containing added sugar																							
200912.110	(1) Not more than 10% by weight of sucrose, naturally and artificially contained	25.5%	B10		18.5%	16.2%	13.9%	11.6%	9.3%	7.0%	4.6%	2.3%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
200912.190	(2) Other	29.8% or 23 yen/kg, whichever is the greater	B10		21.7% or 16.73 yen/kg, whichever is the greater	19.0% or 14.64 yen/kg, whichever is the greater	16.3% or 12.55 yen/kg, whichever is the greater	13.5% or 10.45 yen/kg, whichever is the greater	10.8% or 8.36 yen/kg, whichever is the greater	8.1% or 6.27 yen/kg, whichever is the greater	5.4% or 4.18 yen/kg, whichever is the greater	2.7% or 2.09 yen/kg, whichever is the greater	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																							
200912.210	(1) Not more than 10% by weight of sucrose	21.3%	B10		15.5%	13.6%	11.6%	9.7%	7.7%	5.8%	3.9%	1.9%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
200912.290	(2) Other	25.5%	B10		18.5%	16.2%	13.9%	11.6%	9.3%	7.0%	4.6%	2.3%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
2009.19	Other																							
	1 Containing added sugar																							
200919.110	(1) Not more than 10% by weight of sucrose, naturally and artificially contained	25.5%	B10		18.5%	16.2%	13.9%	11.6%	9.3%	7.0%	4.6%	2.3%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
200919.190	(2) Other	29.8% or 23 yen/kg, whichever is the greater	B10		21.7% or 16.73 yen/kg, whichever is the greater	19.0% or 14.64 yen/kg, whichever is the greater	16.3% or 12.55 yen/kg, whichever is the greater	13.5% or 10.45 yen/kg, whichever is the greater	10.8% or 8.36 yen/kg, whichever is the greater	8.1% or 6.27 yen/kg, whichever is the greater	5.4% or 4.18 yen/kg, whichever is the greater	2.7% or 2.09 yen/kg, whichever is the greater	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																							
200919.210	(1) Not more than 10% by weight of sucrose	21.3%	B10		15.5%	13.6%	11.6%	9.7%	7.7%	5.8%	3.9%	1.9%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
200919.290	(2) Other	25.5%	B5		12.8%	8.5%	4.3%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
2009.21	Grapefruit (including pomelo) juice																							
	Of a Briv value not exceeding 20																							

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	As from 19th year
200921.110	1 Containing added sugar (1) Not more than 10% by weight of sucrose, naturally and artificially contained	23.0%	B7		14.4%	11.5%	8.6%	5.8%	2.9%		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
200921.190	(2) Other 29.8% or 23 yen/kg, whichever is the greater		B7	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
200921.210	2 Other (1) Not more than 10% by weight of sucrose	19.1%	B7		11.9%	9.6%	7.2%	4.8%	2.4%		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
200921.290	(2) Other	25.5%	B7		15.9%	12.8%	9.6%	6.4%	3.2%		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
2009.29	Other																						
200929.110	1 Containing added sugar (1) Not more than 10% by weight of sucrose, naturally and artificially contained	23.0%	B7		14.4%	11.5%	8.6%	5.8%	2.9%		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
200929.190	(2) Other 29.8% or 23 yen/kg, whichever is the greater		B7	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
200929.210	2 Other (1) Not more than 10% by weight of sucrose	19.1%	B7		11.9%	9.6%	7.2%	4.8%	2.4%		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
200929.290	(2) Other	25.5%	B5		12.8%	8.5%	4.3%	Free	Free		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
2009.31	Juice of any other single citrus fruit Of a Brix value not exceeding 20																						
200931.110	1 Containing added sugar (1) Not more than 10% by weight of sucrose, naturally and artificially contained	23.0%	B5		11.5%	7.7%	3.8%	Free	Free		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
200931.190	(2) Other 29.8% or 23 yen/kg, whichever is the greater		B10	21.7% or 16.73 yen/kg, whichever is the greater	19.0% or 14.64 yen/kg, whichever is the greater	16.3% or 12.55 yen/kg, whichever is the greater	13.5% or 10.45 yen/kg, whichever is the greater	10.8% or 8.36 yen/kg, whichever is the greater	8.1% or 6.27 yen/kg, whichever is the greater		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
2009.39	Other																						
200939.110	1 Containing added sugar (1) Not more than 10% by weight of sucrose, naturally and artificially contained	23.0%	B5		11.5%	7.7%	3.8%	Free	Free		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	As from 19th year		
200939.190	(2) Other	29.8% or 23 yen/kg, whichever is the greater	B10		21.7% or 16.73 yen/kg, whichever is the greater	19.0% or 14.64 yen/kg, whichever is the greater	16.3% or 12.55 yen/kg, whichever is the greater	13.5% or 10.45 yen/kg, whichever is the greater	10.8% or 8.36 yen/kg, whichever is the greater	8.1% or 6.27 yen/kg, whichever is the greater	5.4% or 4.18 yen/kg, whichever is the greater	2.7% or 2.09 yen/kg, whichever is the greater	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	2 Other																								
	(1) Not more than 10% by weight of sucrose																								
200939.219	C Other	19.1%	B5		9.6%	6.4%	3.2%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
200939.290	(2) Other	25.5%	B5		12.8%	8.5%	4.3%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	Pineapple juice																								
2009.41	Of a Brix value not exceeding 20																								
	1 Containing added sugar																								
200941.110	(1) Not more than 10% by weight of sucrose, naturally and artificially contained	23.0%	B10		16.7%	14.6%	12.5%	10.5%	8.4%	6.3%	4.2%	2.1%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
200941.190	(2) Other	29.8% or 23 yen/kg, whichever is the greater	B10		21.7% or 16.73 yen/kg, whichever is the greater	19.0% or 14.64 yen/kg, whichever is the greater	16.3% or 12.55 yen/kg, whichever is the greater	13.5% or 10.45 yen/kg, whichever is the greater	10.8% or 8.36 yen/kg, whichever is the greater	8.1% or 6.27 yen/kg, whichever is the greater	5.4% or 4.18 yen/kg, whichever is the greater	2.7% or 2.09 yen/kg, whichever is the greater	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	2 Other																								
	(1) Not more than 10% by weight of sucrose																								
200941.210	(1) Not more than 10% by weight of sucrose	19.1%	B10		13.9%	12.2%	10.4%	8.7%	6.9%	5.2%	3.5%	1.7%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
200941.290	(2) Other	25.5%	B10		18.5%	16.2%	13.9%	11.6%	9.3%	7.0%	4.6%	2.3%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
2009.49	Other																								
	1 Containing added sugar																								
200949.110	(1) Not more than 10% by weight of sucrose, naturally and artificially contained	23.0%	B10		16.7%	14.6%	12.5%	10.5%	8.4%	6.3%	4.2%	2.1%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
200949.190	(2) Other	29.8% or 23 yen/kg, whichever is the greater	B10		21.7% or 16.73 yen/kg, whichever is the greater	19.0% or 14.64 yen/kg, whichever is the greater	16.3% or 12.55 yen/kg, whichever is the greater	13.5% or 10.45 yen/kg, whichever is the greater	10.8% or 8.36 yen/kg, whichever is the greater	8.1% or 6.27 yen/kg, whichever is the greater	5.4% or 4.18 yen/kg, whichever is the greater	2.7% or 2.09 yen/kg, whichever is the greater	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	2 Other																								
	(1) Not more than 10% by weight of sucrose																								
200949.210	(1) Not more than 10% by weight of sucrose	19.1%	B10		13.9%	12.2%	10.4%	8.7%	6.9%	5.2%	3.5%	1.7%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
200949.290	(2) Other	25.5%	B10		18.5%	16.2%	13.9%	11.6%	9.3%	7.0%	4.6%	2.3%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
2009.50	Tomato juice																								
200950.100	1 Containing added sugar	29.8%	B5		14.9%	9.9%	5.0%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
200950.200	2 Other	21.3%	B5		10.7%	7.1%	3.6%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	Grape juice (including grape must)																								
2009.61	Of a Brix value not exceeding 30																								
	1 Containing added sugar																								
200961.110	(1) Not more than 10% by weight of sucrose, naturally and artificially contained	23.0%	B5		11.5%	7.7%	3.8%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	As from 19th year		
200961190	(2) Other	29.8% or 23 yen/kg, whichever is the greater	B5		14.9% or 11.50 yen/kg, whichever is the greater	9.9% or 7.67 yen/kg, whichever is the greater	5.0% or 3.83 yen/kg, whichever is the greater	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
200961200	2 Other	19.1%	B5		9.6%	6.4%	3.2%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
200969	Other																								
	1 Containing added sugar																								
200969110	(1) Not more than 10% by weight of sucrose, naturally and artificially contained	23.0%	B5		11.5%	7.7%	3.8%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
200969190	(2) Other	29.8% or 23 yen/kg, whichever is the greater	B10		21.7% or 16.73 yen/kg, whichever is the greater	19.0% or 14.64 yen/kg, whichever is the greater	16.3% or 12.55 yen/kg, whichever is the greater	13.5% or 10.45 yen/kg, whichever is the greater	10.8% or 8.36 yen/kg, whichever is the greater	8.1% or 6.27 yen/kg, whichever is the greater	5.4% or 4.18 yen/kg, whichever is the greater	2.7% or 2.09 yen/kg, whichever is the greater	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																								
200969290	(2) Other	25.5%	B10		18.5%	16.2%	13.9%	11.6%	9.3%	7.0%	4.6%	2.3%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Apple juice																								
	Of a Brix value not exceeding 20																								
200971	1 Containing added sugar																								
	(1) Not more than 10% by weight of sucrose, naturally and artificially contained	23.0%	B10		16.7%	14.6%	12.5%	10.5%	8.4%	6.3%	4.2%	2.1%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
200971190	(2) Other	34.0% or 23 yen/kg, whichever is the greater	B10		24.7% or 16.73 yen/kg, whichever is the greater	21.6% or 14.64 yen/kg, whichever is the greater	18.5% or 12.55 yen/kg, whichever is the greater	15.5% or 10.45 yen/kg, whichever is the greater	12.4% or 8.36 yen/kg, whichever is the greater	9.3% or 6.27 yen/kg, whichever is the greater	6.2% or 4.18 yen/kg, whichever is the greater	3.1% or 2.09 yen/kg, whichever is the greater	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																								
200971210	(1) Not more than 10% by weight of sucrose	19.1%	B10		13.9%	12.2%	10.4%	8.7%	6.9%	5.2%	3.5%	1.7%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
200971290	(2) Other	29.8%	B10		21.7%	19.0%	16.3%	13.5%	10.8%	8.1%	5.4%	2.7%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
200979	Other																								
	1 Containing added sugar																								
	(1) Not more than 10% by weight of sucrose, naturally and artificially contained	23.0%	B10		16.7%	14.6%	12.5%	10.5%	8.4%	6.3%	4.2%	2.1%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
200979190	(2) Other	34.0% or 23 yen/kg, whichever is the greater	B10		24.7% or 16.73 yen/kg, whichever is the greater	21.6% or 14.64 yen/kg, whichever is the greater	18.5% or 12.55 yen/kg, whichever is the greater	15.5% or 10.45 yen/kg, whichever is the greater	12.4% or 8.36 yen/kg, whichever is the greater	9.3% or 6.27 yen/kg, whichever is the greater	6.2% or 4.18 yen/kg, whichever is the greater	3.1% or 2.09 yen/kg, whichever is the greater	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																								
200979210	(1) Not more than 10% by weight of sucrose	19.1%	B7		11.9%	9.6%	7.2%	4.8%	2.4%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
200979290	(2) Other	29.8%	B7		18.6%	14.9%	11.2%	7.5%	3.7%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Juice of any other single fruit or vegetable																								
200981	Camberry ( <i>Laccinium macrocarpon</i> , <i>Laccinium oxycoccos</i> , <i>Laccinium 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	As from 19th year		
200981.110	1 Containing added sugar (1) Not more than 10% by weight of sucrose, naturally and artificially contained	23.0%	B5		11.5%	7.7%	3.8%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free		
200981.190	(2) Other	29.8% or 23 yen/kg, whichever is the greater	B5	14.9% or 11.5% 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	Free		
200981.210	2 Other																								
200981.290	(1) Not more than 10% by weight of sucrose	19.1%	B5		9.6%	6.4%	3.2%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free		
200981.290	(2) Other	25.5%	B5		12.8%	8.5%	4.3%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free		
2009.89	Other																								
	1 Fruit juices																								
	(1) Containing added sugar																								
200989.111	A Not more than 10% by weight of sucrose, naturally and artificially, contained	23.0%	B5		11.5%	7.7%	3.8%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
200989.119	B Other	29.8% or 23 yen/kg, whichever is the greater	B5	14.9% or 11.50 yen/kg, whichever is the greater	9.9% or 7.67 yen/kg, whichever is the greater	5.0% or 3.83 yen/kg, whichever is the greater	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	(2) Other																								
	A Not more than 10% by weight of sucrose																								
200989.122	- Fruit juice	14.4%	B5		7.2%	4.8%	2.4%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
200989.123	- Other	19.1%	B5		9.6%	6.4%	3.2%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
200989.129	B Other	25.5%	B3		6.4%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	2 Vegetable juices																								
200989.210	(1) Containing added sugar	8.1%	B5		4.1%	2.7%	1.4%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	(2) Other																								
200989.221	- In airtight containers	9.0%	B5		4.5%	3.0%	1.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	- Other																								
200989.231	-- Carrot juice	7.2%	B5		3.6%	2.4%	1.2%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	3 Other																								
200989.910	(1) Containing added sugar	13.4%	B3		3.4%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
2009.90	Mixtures of juices																								
	1 Consisting chiefly of fruit juices																								
	(1) Containing added sugar																								
200990.111	A Not more than 10% by weight of sucrose, naturally and artificially contained	23.0%	B5		11.5%	7.7%	3.8%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
200990.119	B Other	29.8% or 23 yen/kg, whichever is the greater	B10	21.7% or 16.73 yen/kg, whichever is the greater	19.0% or 14.64 yen/kg, whichever is the greater	16.3% or 12.55 yen/kg, whichever is the greater	13.5% or 10.45 yen/kg, whichever is the greater	10.8% or 8.36 yen/kg, whichever is the greater	8.1% or 6.27 yen/kg, whichever is the greater	5.4% or 4.18 yen/kg, whichever is the greater	2.7% or 2.09 yen/kg, whichever is the greater	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	



Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	As from 19th year			
	(2) Other																									
200990.121	A Not more than 10% by weight of sucrose	19.1%	B5		9.6%	6.4%	3.2%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free		
200990.129	B Other	25.5%	B5		12.8%	8.5%	4.3%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free		
	3 Other																									
200990.910	(1) Containing added sugar	13.4%	B3		3.4%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free		
	Chapter 21 Miscellaneous edible preparations																									
21.01	Extracts, essences and concentrates of coffee, tea or mate and preparations with a basis of these products or with a basis of coffee, tea or mate; roasted chicory and other roasted coffee substitutes and extracts, essences and concentrates thereof																									
2101.11	Extracts, essences and concentrates																									
210111.100	1 Containing added sugar	24.0%	R20		16.8%	14.4%	12.0%	9.6%	9.6%	9.6%	9.6%	9.6%	9.6%	9.6%	9.6%	9.6%	9.6%	9.6%	9.6%	9.6%	9.6%	9.6%	9.6%	9.6%	9.6%	
2101.12	Preparations with a basis of extracts, essences or concentrates or with a basis of coffee																									
	1 Preparations with a basis of extracts, essences and concentrates																									
210112.110	(1) Containing added sugar	24.0%	P1C	P1C-5																						
	2 Preparations with a basis of coffee																									
	(1) Not less than 30% of natural milk constituents by weight, calculated on the dry matter																									
	A Of a milkfat content, by weight, not exceeding 3.0%																									
210112.231	- For "the Pooled Quota of other milk products"	25.0%	R6		18.8%	16.7%	14.6%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	
210112.232	- Other		X	S																						
	B Other																									
210112.236	- For "the Pooled Quota of other milk products"	25.0%	R6		18.8%	16.7%	14.6%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	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	28.0%	B10		20.4%	17.8%	15.3%	12.7%	10.2%	7.6%	5.1%	2.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
210112.242	- Other	19.6%	B10		14.3%	12.5%	10.7%	8.9%	7.1%	5.3%	3.6%	1.8%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
210112.246	(b) Other	29.8%	P1C	P1C-5																						
210112.249	B Other	15.0%	B5		7.5%	5.0%	2.3%	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	As from 19th year	
2101.20	Extracts, essences and concentrates, of tea or maté, and preparations with a basis of these extracts, essences or concentrates or with a basis of tea or maté																							
	2 Preparations with a basis of tea or maté																							
	(1) Not less than 30% of natural milk constituents by weight, calculated on the dry matter																							
	A Of a milkfat content, by weight, not exceeding 30%																							
210120.231	- For "the Pooled Quota of other milk products"	25.0%	R18		23.8%	23.3%	22.9%	22.5%	22.5%	22.5%	22.5%	22.5%	22.5%	22.5%	22.5%	22.5%	22.5%	22.5%	22.5%	22.5%	22.5%	22.5%	22.5%	22.5%
210120.232	- Other		X	S																				
	B Other																							
210120.236	- For "the Pooled Quota of other milk products"	25.0%	R6		18.8%	16.7%	14.6%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%
210120.237	- Other		X	S																				
	(2) Other																							
	A Containing added sugar																							
	(b) Less than 50% by weight of sucrose																							
210120.241	- Those, the largest single ingredient of which is sugar by weight	21.0%	B10		15.3%	13.4%	11.5%	9.5%	7.6%	5.7%	3.8%	1.9%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
210120.242	- Other	16.8%	B10		12.2%	10.7%	9.2%	7.6%	6.1%	4.6%	3.1%	1.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
210120.246	(b) Other	29.8%	PIG	PIG-5	PIG	PIG	PIG	PIG	PIG	PIG	PIG	PIG	PIG	PIG	PIG	PIG	PIG	PIG	PIG	PIG	PIG	PIG	PIG	PIG
210120.247	B Other	15.0%	B5		7.5%	5.0%	2.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
21.03	Sauces and preparations thereof, mixed condiments and mixed seasonings, mustard flour and meal and prepared mustard																							
210310.000	Soya sauce	7.2%	B5		3.6%	2.4%	1.2%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
2103.20	Tomato ketchup and other tomato sauces																							
210320.010	1 Tomato ketchup	21.3%	B10		15.5%	13.6%	11.6%	9.7%	7.7%	5.8%	3.9%	1.9%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
210320.090	2 Other tomato sauces	17.0%	B10		12.4%	10.8%	9.3%	7.7%	6.2%	4.6%	3.1%	1.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
2103.30	Mustard flour and meal and prepared mustard																							
210330.200	2 Other	7.5%	B5		3.8%	2.5%	1.3%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
2103.90	Other																							
	1 Sauces																							
210390.110	(1) Mayonnaise	12.8%	B5		6.4%	4.3%	2.1%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
210390.120	(2) French dressings and salad dressings	10.5%	B5		5.3%	3.5%	1.8%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																							
	(2) Other																							
210390.229	B Other	10.5%	B3		2.6%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
21.05																								
2105.00	Ice cream and other edible ice, whether or not containing cocoa																							

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	As from 19th year
	1 Containing added sugar																						
	(1) Less than 30% by weight of sucrose																						
	- Those, the largest single ingredient of which is sugar by weight																						
210500.111	- Ice cream	21.0%	R21	S	14.4%	12.2%	10.0%	7.8%	7.8%	7.8%	7.8%	7.8%	7.8%	7.8%	7.8%	7.8%	7.8%	7.8%	7.8%	7.8%	7.8%	7.8%	7.8%
210500.112	- Other	28.0%	B10	S	20.4%	17.8%	15.3%	12.7%	10.2%	7.6%	5.1%	2.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	(2) Other																						
210500.113	- Ice cream	21.0%	R22	S	14.0%	11.7%	9.3%	7.0%	7.0%	7.0%	7.0%	7.0%	7.0%	7.0%	7.0%	7.0%	7.0%	7.0%	7.0%	7.0%	7.0%	7.0%	7.0%
210500.119	- Other	23.8%	B10	S	17.3%	15.1%	13.0%	10.8%	8.7%	6.5%	4.3%	2.2%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
210500.191	- Ice cream	29.8%	R23	S	19.8%	16.5%	13.2%	9.8%	9.8%	9.8%	9.8%	9.8%	9.8%	9.8%	9.8%	9.8%	9.8%	9.8%	9.8%	9.8%	9.8%	9.8%	9.8%
210500.199	- Other	29.8%	R5	S	25.7%	24.4%	23.0%	21.7%	20.3%	19.0%	17.6%	16.3%	14.9%	14.9%	14.9%	14.9%	14.9%	14.9%	14.9%	14.9%	14.9%	14.9%	14.9%
	2 Other																						
210500.210	- Ice cream	21.3%	R21	S	14.6%	12.4%	10.1%	7.9%	7.9%	7.9%	7.9%	7.9%	7.9%	7.9%	7.9%	7.9%	7.9%	7.9%	7.9%	7.9%	7.9%	7.9%	7.9%
210500.290	- Other	21.3%	B10	S	15.5%	13.6%	11.6%	9.7%	7.7%	5.8%	3.9%	1.9%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
21.06	Food preparations not elsewhere specified or included																						
2106.10	Protein concentrates and textured protein substances																						
	1 Preparations containing not less than 30% of natural milk constituents by weight, calculated on the dry matter, excluding protein concentrates not less than 80% of protein by weight, the largest ingredient is vegetable protein and put up in containers for retail sale by weight of less than 500 g each excluding container																						
	- For "the pooled Quota of other milk products"																						
210610.120	- Preparation of vegetable protein	12.5%	R6		9.4%	8.3%	7.3%	6.3%	6.3%	6.3%	6.3%	6.3%	6.3%	6.3%	6.3%	6.3%	6.3%	6.3%	6.3%	6.3%	6.3%	6.3%	6.3%
210610.130	- Other	25.0%	R6		18.8%	16.7%	14.6%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%
210610.140	- Other		X	S																			
	2 Other																						
	(1) Containing added sugar																						
210610.211	A Less than 50% by weight of sucrose	16.8%	B10		12.2%	10.7%	9.2%	7.6%	6.1%	4.6%	3.1%	1.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
210610.219	B Other	21.0%	B10		15.2%	13.3%	11.4%	9.5%	7.6%	5.7%	3.8%	1.9%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	(2) Other																						
	A Vegetable protein																						
210610.221	- Protein concentrates containing by weight less than 50% of vegetable protein, the largest ingredient is vegetable protein and put up in containers for retail sale by weight of less than 500 g each excluding container	10.6%	B5		5.3%	3.5%	1.8%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	- Other	10.6%	B5		5.3%	3.5%	1.8%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
210610.222	B Other	15.0%	B5		7.5%	5.0%	2.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
210610.229	B Other	15.0%	B5		7.5%	5.0%	2.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	As from 19th year	
210690	Other																							
	1 Preparations containing not less than 30% of natural milk constituents by weight, calculated on the dry matter																							
	(1) Of a milkfat content, by weight, not exceeding 30%																							
	- For "the Pooled Quota of other milk products"																							
210690.111	- Base for non-alcoholic beverage, food supplement with a basis of vitamins and hydrolysed vegetable protein	12.0%	R6		9.0%	8.0%	7.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%
210690.112	- Other	21.0%	R6		15.8%	14.0%	12.3%	10.3%	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																				
	(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 18,077 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*		19.5%	17.7%	15.9%	14.1%	12.3%	10.5%	8.6%	6.8%	5.0%	4.3%	4.0%	3.5%	3.0%	2.5%	2.0%	1.5%	1.0%	0.5%	Free	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		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%	6.0%
210690.125	- Other	21.0%	R5		18.1%	17.2%	16.2%	15.3%	14.3%	13.4%	12.4%	11.5%	10.5%	10.5%	10.5%	10.5%	10.5%	10.5%	10.5%	10.5%	10.5%	10.5%	10.5%	10.5%
210690.129	- Other		X	S																				
	2 Other																							
	(1) Food preparations, containing more than 30% by weight of one of those, rice, wheat including triticale or barley																							
	A Containing more than 30% by weight of rice																							

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	As from 19th year	
210690.517	<ul style="list-style-type: none"> <li>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</li> </ul>	Xq1																						
210690.518	<ul style="list-style-type: none"> <li>Other</li> </ul>		X																					
	<ul style="list-style-type: none"> <li>B Other</li> </ul>																							
210690.214	<ul style="list-style-type: none"> <li>(a) Containing more than 30% by weight of wheat including triticale</li> <li>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</li> </ul>																							
	<ul style="list-style-type: none"> <li>For the tariff rate quota in Japan's Schedule to the WTO Agreement</li> </ul>		Xq1																					
	<ul style="list-style-type: none"> <li>Other</li> </ul>	25.0%	P/C	P/C-1																				
	<ul style="list-style-type: none"> <li>Subject to an import mark-up in accordance with Japan's Schedule to the WTO Agreement</li> </ul>		P/C																					P/C

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	As from 19th year	
210690.215	- Other		X	The originating goods classified under this tariff line belong to the subheading 2106.90, in which Japan makes a relevant tariff commitment on the originating goods classified under the tariff line 210690.214.																				
210690.216	(b) Containing more than 30% by weight of barley - 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), and sold by the 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%	PIC	PIC-4	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC
	Subject to an import mark-up in accordance with Japan's Schedule to the WTO Agreement																							

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	As from 19th year	
210690.219	- Other		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		X	S																				
210690.229	- Other	29.8% or 23 yen/kg, whichever is the greater	B10	21.7% or 16.73 yen/kg, whichever is the greater	19.0% or 14.64 yen/kg, whichever is the greater	16.3% or 12.55 yen/kg, whichever is the greater	13.5% or 10.45 yen/kg, whichever is the greater	10.8% or 8.35 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	Free	Free
210690.230	B Chewing gum	5.0%	B5		2.5%	1.7%	0.8%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
210690.240	C Komyaku	21.3%	R15		19.7%	19.2%	18.0%	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%	18.1%
	D Compound alcoholic preparations of a kind used for the manufacture of beverages, of an alcoholic strength by volume of higher than 0.5% vol																							
210690.246	(d) Preparations with a basis of fruit juices, of an alcoholic strength by volume of less than 1% vol	29.8% or 23 yen/kg, whichever is the greater	B5	14.0% or 11.20 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	Free	Free
	E: Other																							
	(a) Containing added sugar																							
	Bases for beverage, containing <i>Proteinogen</i> or its extract																							
210690.251	- Those, the largest single ingredient of which is sugar by weight	28.0%	P1C	P1C+5	P1C	P1C	P1C	P1C	P1C	P1C	P1C	P1C	P1C	P1C	P1C	P1C	P1C	P1C	P1C	P1C	P1C	P1C	P1C	P1C
210690.259	- Other	23.8%	B5		11.9%	7.9%	4.0%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Food supplement with a basis of vitamins																							
	- Those, the largest single ingredient of which is sugar by weight																							
210690.261	- Containing lactose, milk, protein or milkfat	12.5%	B5		6.3%	4.2%	2.1%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
210690.262	- Other	12.5%	B5		6.3%	4.2%	2.1%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	As from 19th year	
210690.269	- Other	12.5%	B5		6.3%	4.2%	2.1%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Other																							
	Less than 50% by weight of sucrose																							
	- Those, the largest single ingredient of which is sugar by weight																							
210690.271	- Containing lactose, milk protein or milkfat	28.0%	PIC	PIC-5	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC
210690.272	- Other	25.5%	PIC	PIC-5	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC
210690.273	- Those the largest single ingredient of which is products specified in subheading 1212.21 by weight	28.0%	Xb																					
210690.279	- Other	23.8%	B10		17.3%	15.1%	13.0%	10.8%	8.7%	6.5%	4.3%	2.2%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Other																							
210690.281	I Put up in containers for retail sale, not more than 500 g each including container	29.8%	PIC	PIC-5	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC
210690.282	II Containing not less than 85% by weight of sucrose, excluding those put up in containers for retail sale, not more than 500 g each including container, those certified by a certification procedure stipulated by a cabinet order as imported to be repacked in containers for retail sale, not more than 500 g including container after repacking with change in ingredients, or those exceeding 257 yen/kg in value for customs duty	76.50 yen/kg	PIC	PIC-7	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC
	III Other																							



Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	As from 19th year	
210690.283	(1) Containing lactose, milk protein or milkfat • Put up in containers for retail sale, not more than 300 g each including container	29.8%	B10		21.6%	18.9%	16.2%	13.5%	10.8%	8.1%	5.4%	2.7%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
210690.284	• Other (11) Other	29.8%	PIC	PIC-7	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC
210690.510	• Those the largest ingredient of which is sorbitol by weight except for sugar (11) Other																							
210690.590	• Other	29.8%	PIC	PIC-6	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC
210690.291	(b) Other Prepared edible fats and oils, containing more than 15% and less than 30% by weight of those of heading 04.05		X	S																				
210690.293	Bases for beverage, non-alcoholic Other	10.0%	B5		5.0%	3.3%	1.7%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Other																							
	I Food supplement with vitamins or hydrolysed vegetable protein																							
210690.296	• Hydrolysed vegetable protein II Other	12.5%	B5		6.3%	4.2%	2.1%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	(11) Other																							
	• Of products specified in subheading 1212.21																							

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	As from 19th year		
210690.401	-- Formed into rectangular (including square), paper, sheets not more than 430 cm <sup>2</sup> /piece, excluding seasoned	25.0%	Xb																						
210690.298	-- Other	25.0%	Xb																						
210690.299	- Other	15.0%	B7		9.4%	7.5%	5.6%	3.8%	1.9%	Free	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																								
2202.10.100	1 Containing added sugar	13.4%	B5		6.7%	4.5%	2.2%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Other																								
2202.91	Non-alcoholic beer																								
220291.100	1 Containing added sugar	13.4%	B3		3.4%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
220299.99	Other																								
220299.100	1 Containing added sugar	13.4%	B3		3.4%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
22.05	Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances																								
2205.90	Other																								
220590.100	1 Of an alcoholic strength by volume of less than 1% vol	19.1%	B5		9.6%	6.4%	3.2%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
22.06	Other fermented beverages (for example, cider, perry, mead, sake); mixtures of fermented beverages and other fermented beverages and alcoholic beverages, not elsewhere specified or included																								
2206.00	Other fermented beverages (for example, cider, perry, mead, sake); mixtures of fermented beverages and other fermented beverages and alcoholic beverages, not elsewhere specified or included																								
220600.100	1 Of an alcoholic strength by volume of less than 1% vol	29.8% or 23.0% whichever is the greater	B5		14.9% or 11.50 yen/kg, whichever is the greater	9.9% or 7.07 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	Free	Free
	2 Other																								
220600.210	(1) Sake (Seishu and Dakushu)	70.40 yen/l	B10		51.20 yen/l	44.80 yen/l	38.40 yen/l	32.00 yen/l	25.60 yen/l	19.20 yen/l	12.80 yen/l	6.40 yen/l													
	(2) Other																								
220600.221	A Mixtures of fermented beverages (excluding Sashu), and products of heading 20.09 or 22.02	27 yen/l	B5		13.50 yen/l	9.00 yen/l	4.50 yen/l	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	B Other																								
	(b) Other																								

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	As from 19th year	
220600.228	• Stipulated by the A of subparagraph 3 of paragraph 2 of Article 23 of the Liquor Tax Law (Law No. 6 of 1953) (fermented sugars, hop cones, water and articles stipulated by a cabinet order as materials)	42.40 yen/l	B10		30.84 yen/l	26.98 yen/l	23.13 yen/l	19.27 yen/l	15.42 yen/l	11.56 yen/l	7.71 yen/l	3.85 yen/l	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
220600.229	- Other	42.40 yen/l	B5		21.20 yen/l	14.13 yen/l	7.07 yen/l	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
22.07	Undenatured ethyl alcohol of an alcoholic strength by volume of 80% vol or higher, ethyl alcohol and other spirits, denatured, of any strength																							
2207.10	Undenatured ethyl alcohol of an alcoholic strength by volume of 80% vol or higher																							
	1 Of an alcoholic strength by volume of 90% vol or higher																							
	(2) Other																							
	B Other																							
220710.199	[2] Other	10.0%	B10		7.3%	6.4%	5.5%	4.5%	3.6%	2.7%	1.8%	0.9%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
2207.20	Ethyl alcohol and other spirits, denatured, of any strength																							
220720.100	1 Of an alcoholic strength by volume of 90% vol or higher	27.2%	B10		19.8%	17.3%	14.8%	12.4%	9.9%	7.4%	4.9%	2.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
220720.200	2 Other	38.10 yen/l	B10		27.71 yen/l	24.25 yen/l	20.78 yen/l	17.32 yen/l	13.85 yen/l	10.39 yen/l	6.93 yen/l	3.46 yen/l	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
22.08	Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80% vol, spirits, liqueurs and other spirituous beverages																							
2208.90	Other																							
	1 Ethyl alcohol and distilled alcoholic beverages																							
	(2) Other																							
	A Ethyl alcohol																							
220890.123	(b) Other	82.50 yen/l	B10		60.00 yen/l	52.50 yen/l	45.00 yen/l	37.50 yen/l	30.00 yen/l	22.50 yen/l	15.00 yen/l	7.50 yen/l	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
220890.129	(b) Other	16.0%	B10		11.6%	10.2%	8.7%	7.3%	5.8%	4.4%	2.9%	1.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other spirituous beverages																							
220890.220	(1) Imitation sake and white sake	70.40 yen/l	B10		51.20 yen/l	44.80 yen/l	38.40 yen/l	32.00 yen/l	25.60 yen/l	19.20 yen/l	12.80 yen/l	6.40 yen/l	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
220890.230	(2) Beverages with a basis of fruit juices, of an alcoholic strength by volume of less than 1% vol	29.8% or 23 yen/kg, whichever is the greater	B5		14.9% or 11.50 yen/kg, whichever is the greater	9.9% or 7.67 yen/kg, whichever is the greater	5.0% or 3.83 yen/kg, whichever is the greater	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
220890.240	(3) Other	88 yen/l	B10		64.00 yen/l	56.00 yen/l	48.00 yen/l	40.00 yen/l	32.00 yen/l	24.00 yen/l	16.00 yen/l	8.00 yen/l	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
23.01	Chapter 23 Residues and waste from the food industries; prepared animal fodder																							
	Flours, meals and pellets, of meat or meat offal, of fish or of crustaceans, molluscs or other aquatic invertebrates, unfit for human consumption; greaves																							
230110.000	Flours, meals and pellets, of meat or meat offal; greaves																							
23.09	Preparations of a kind used in animal feeding																							

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	As from 19th year		
230910	Dug or cut food, put up for retail sale																								
2309101010	1 Containing not less than 10% of lactose by weight	Per each kilogramme, 59.50 yen for every 1% exceeding weight of lactose contained	B5	Per each kilogramme, 29.75 yen plus 3 yen for every 1% exceeding weight of lactose contained	Per each kilogramme, 19.83 yen plus 2 yen for every 1% exceeding weight of lactose contained	Per each kilogramme, 9.92 yen plus 1 yen for every 1% exceeding weight of lactose contained	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
230990	Other																								
	2. Other																								
	(1) Containing not less than 10% of lactose by weight																								
230990219	B Other	Per each kilogramme, 52.50 yen plus 5.30 yen for every 1% exceeding weight of lactose contained	B5	Per each kilogramme, 26.25 yen plus 2.65 yen for every 1% exceeding weight of lactose contained	Per each kilogramme, 17.50 yen plus 1.77 yen for every 1% exceeding weight of lactose contained	Per each kilogramme, 8.75 yen plus 0.88 yen for every 1% exceeding weight of lactose contained	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	(2) Other																								
	B Other																								
	(b) Other																								
	Other																								
	In powders, meals, flakes, pellets, cubes or similar forms, containing less than 5% by weight of sugars evaluated as sucrose, less than 20% by weight of free starch, less than 35% by weight of crude protein, other than those be separable 10% or more by weight of broken rice and flour or meal of rice taken together when means of separating methods stipulated by a cabinet order																								
230990298	If Other	12.8%	B5		6.4%	4.3%	2.1%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	Chapter 24 Tobacco and manufactured tobacco substitutes																								
24.02	Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes																								
240210000	Cigars, cheroots and cigarillos, containing tobacco	16.0%	B10		11.6%	10.2%	8.7%	7.3%	5.8%	4.4%	2.9%	1.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	As from 19th year		
24.03	Other manufactured tobacco and manufactured tobacco substitutes, "homogenised", or "reconstituted" tobacco, tobacco extracts and essences																								
	Smoking tobacco, whether or not containing tobacco substitutes in any proportion																								
240311.000	Water pipe tobacco specified in Subheading Note 1 to this Chapter	29.8%	B10	21.7%	19.0%	16.3%	13.5%	10.8%	8.1%	5.4%	2.7%														
2403.19	Other																								
240319.100	1 Pipe tobacco	29.8%	B10	21.7%	19.0%	16.3%	13.5%	10.8%	8.1%	5.4%	2.7%														
240319.200	2 Other	3.4%	B5	1.7%	1.1%	0.6%																			
	Other																								
2403.99	Other																								
240399.200	2 Other																								
	- Heated-not-burn tobacco products	3.4%	B5	1.7%	1.1%	0.6%																			
	- Other	3.4%	B10	2.5%	2.2%	1.9%	1.5%	1.2%	0.9%	0.6%	0.3%														
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	0.36 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														
SECTION VI PRODUCTS OF THE CHEMICAL OR ALLIED INDUSTRIES																									
Chapter 29 Organic chemicals																									
29.05	Acylic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives																								
	Other polyhydric alcohols																								
290544.000	D-glucitol (sorbitol)	17.0%	B10	S	12.4%	10.8%	9.3%	7.7%	6.2%	4.6%	3.1%	1.5%													
29.18	Carboxylic acids with additional oxygen function and their anhydrides, halides, peroxides and peroxysalts; their halogenated, sulphonated, nitrated or nitrosated derivatives																								
	Carboxylic acids with alcohol function but without other oxygen function, their anhydrides, halides, peroxides, peroxysalts and their derivatives																								
291814.000	Citric acid	6.5%	B5	3.3%	2.2%	1.1%																			
2918.15	Salts and esters of citric acid																								
291815.010	1 Calcium citrate	6.5%	B5	3.3%	2.2%	1.1%																			
Chapter 33 Essential oils and resinoids, perfumery, cosmetic or toilet preparations																									

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	As from 19th year	
33.01	Essential oils (terpenes or not), including concretes and absolutes; resinsoids; extracted oleoresins; concentrates of essential oils in fats, in fixed oils, in waxes or the like, obtained by enfleurage or maceration; terpenic by-products of the distillation of essential oils; aqueous distillates and aqueous solutions of essential oils																							
3301.25	Essential oils other than those of citrus fruit Of other kinds																							
	1 Peppermint oil obtained from <i>Mentha arvensis</i>				4.5%	3.0%	1.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
3301.25.01.9	(2) Other	9.0%	B5																					
	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 of animal origin, excluding casain glues of heading 35.01																							
	3 Other																							
3503.00.01.1	- Gelatin	17.0%	B15		13.8%	12.8%	11.7%	10.6%	9.6%	8.5%	7.4%	6.4%	5.3%	4.3%	3.2%	2.1%	1.1%	Free	Free	Free	Free	Free	Free	Free
3503.00.01.2	- Glues	17.0%	B15		13.8%	12.8%	11.7%	10.6%	9.6%	8.5%	7.4%	6.4%	5.3%	4.3%	3.2%	2.1%	1.1%	Free	Free	Free	Free	Free	Free	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																							
3505.10.100	1 Esterified starches and other starch derivatives	6.8%	B5***		6.8%	6.8%	6.8%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
3505.10.200	2 Other	21.3% or 25.50 yen/kg, whichever is the greater	B10	S	15.5% or 18.55 yen/kg, whichever is the greater	13.6% or 16.23 yen/kg, whichever is the greater	11.6% or 13.91 yen/kg, whichever is the greater	9.7% or 11.59 yen/kg, whichever is the greater	7.7% or 9.27 yen/kg, whichever is the greater	5.8% or 6.95 yen/kg, whichever is the greater	3.9% or 4.64 yen/kg, whichever is the greater	1.9% or 2.32 yen/kg, whichever is the greater	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
3505.20.000	Glues	21.3% or 25.50 yen/kg, whichever is the greater	B10		15.5% or 18.55 yen/kg, whichever is the greater	13.6% or 16.23 yen/kg, whichever is the greater	11.6% or 13.91 yen/kg, whichever is the greater	9.7% or 11.59 yen/kg, whichever is the greater	7.7% or 9.27 yen/kg, whichever is the greater	5.8% or 6.95 yen/kg, whichever is the greater	3.9% or 4.64 yen/kg, whichever is the greater	1.9% or 2.32 yen/kg, whichever is the greater	Free	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	As from 19th year		
410120211	<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 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) which is reversible of 4101.2021, 4101.2022, and 4101.9021 tanned or finished skins of bovine animals of (including buffalo) or equine animals of 4104.1122, 4104.1092, 4104.4142(2), 4104.4152(2), 4104.4092(2) and 4104.4922(2), and leather of bovine (including buffalo) or equine animals of 4107.1122(2), 4107.1222(2), 4107.1922(2), 4107.9152(2), 4107.9252(2) and 4107.9922(2) (hereinafter in this heading and headings 41.04 and 41.07 referred to as "the Pooled Quota (First Category)").</p>	12.0%	Xq1	The originating goods classified under the out-of-quota tariff line (410120212) will receive preferential treatment without the limit of quota quantity set out for this tariff line (410120211).	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	Free	
4101.50	<p>• Other</p> <p>Whole hides and skins, of a weight exceeding 16 kg</p> <p>2. Other</p>		B10																						
410150211	<p>• For "the Pooled Quota (First Category)"</p>		Xq1	The originating goods classified under the out-of-quota tariff line (410150212) will receive preferential treatment without the limit of quota quantity set out for this tariff line (410150211).																					
410150212	<p>• Other</p>	12.0%	B10		8.7%	7.6%	6.5%	5.5%	4.4%	3.3%	2.2%	1.1%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
4101.90	<p>Other, including butts, heads and bellies</p> <p>2. Other</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	As from 19th year	
410190.211	• For "the Pooled Quota (First Category)"																							
410190.212	- Other	12.0%	B10	The originating goods classified under the out-of-quota tariff line (410190.212) will receive preferential treatment without the limit of quota quantity set out for this tariff line (410190.211)	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	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%	B8		4.0%	3.3%	2.7%	2.0%	1.3%	0.7%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	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 web-blue)																							
4104.11	Full grains, unsplit; grain splits																							
	2 Other																							
410411.211	• For "the Pooled Quota (First Category)"																							
410411.212	- Other	12.0%	B10	The originating goods classified under the out-of-quota tariff line (410411.212) will receive preferential treatment without the limit of quota quantity set out for this tariff line (410411.211)	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	Free
4104.19	Other																							
	2 Other																							



Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	As from 19th year	
410419.211	-For "the Pooled Quota (First Category)"		Xq1	The originating goods classified under the out-of-quota tariff line (410419.212) will receive preferential treatment without the limit of quota quantity set out for this tariff line (410419.211)	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	Free
410419.212	- Other	12.0%	B10																					
	In the dry state (crust)																							
4104.41	Full grains, unsplit, grain splits 1. Tanned (including retanned) but not further prepared																							
	(2) Other																							
410441.121	-For "the Pooled Quota (First Category)"		Xq1	The originating goods classified under the out-of-quota tariff line (410441.122) will receive preferential treatment without the limit of quota quantity set out for this tariff line (410441.121)	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	Free
410441.122	- Other	12.0%	B10																					
	2. Other																							
	(1) Dyed or coloured																							
	- Dyed or coloured, excluding white or pink leather of a weight exceeding 2.6 g/sq. cm; buffalo leather and roller leather																							

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	As from 19th year		
410441.211	<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 1466,666 m<sup>2</sup> or on tanned or crusted fish or on the equivalent quantity of 4104.41.2-2(1) and 4104.49.2-2(1), and leather of bovine (including buffalo) or equine animals of 4107.11-2-2(1), 4107.12-2-2(1), 4107.19-2-2(1), 4107.91-2-2(1) and 4107.92-2-2(1) (hereinafter in this heading and heading 41.07 referred to as "the Pooled Quota (Second Category)").</p>	13.3%	Xq1	The originating goods classified under the out-of-quota tariff line (410441.212) will receive preferential treatment without the limit of quota quantity set out for this tariff line (410441.211).	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	Free	
410441.212	-- Other		B10																						
410441.213	-- For "the Pooled Quota (Second Category)"			The originating goods classified under the out-of-quota tariff line (410441.219) will receive preferential treatment without the limit of quota quantity set out for this tariff line (410441.213).																					
410441.219	-- Other (2) Other	16.0%	B10		11.6%	10.2%	8.7%	7.3%	5.8%	4.4%	2.9%	1.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
410441.221	-- For "the Pooled Quota (First Category)"			The originating goods classified under the out-of-quota tariff line (410441.222) will receive preferential treatment without the limit of quota quantity set out for this tariff line (410441.221).																					
410441.222	-- Other	12.0%	B10		8.7%	7.6%	6.3%	5.5%	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	As from 19th year	
410449	Other 1 Tanned (including retanned) but not further prepared (2) Other																							
410449121	• For "the Pooled Quota (First Category)"		Xq1	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)	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	Free
410449122	• Other 2 Other	12.0%	B10		8.7%	7.6%	6.5%	5.5%	4.4%	3.3%	2.2%	1.1%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
410449211	(1) Dyed or coloured • For "the Pooled Quota (Second Category)"																							
410449212	• Other (2) Other	16.0%	B10	The originating goods classified under the out-of-quota tariff line (410449.212) will receive preferential tariff treatment without the limit of quota quantity set out for this tariff line (410449.211)	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	Free

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	As from 19th year	
410449.221	For "the Pooled Quota (First Category)"		Xq1	The originating goods classified under the out-of-quota tariff line (410449.222) will receive preferential tariff treatment without the limit of quota quantity set out for this tariff line (410449.221)																				
410449.222	• Other	12.0%	B10		8.7%	7.6%	6.5%	5.5%	4.4%	3.3%	2.2%	1.1%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
41.05	Tanned or crust skins of sheep or lambs, without wool on, whether or not split, but not further prepared																							
4105.30	In the dry state (crust)																							
	1 Dyed or coloured																							
410530.111	• For the quantity within the limits of a tariff quota stipulated by a cabinet order which is effective at the time of import and under the conditions set out by relevant regulations which are effective at the time of import  Note: The tariff quota shall be calculated on the basis of 1 070,000 m <sup>2</sup> on tanned or crust hides and skins of sheep or lamb of 4105.30+1, tanned or crust hides and skins of goat or kid of 4106.22+1, sheep or lamb skin leather of 4112.00+2-(1), and goats or kids skin leather of 4113.10+2-(1) (hereinafter in this subheading and subheadings 4106.22, 4112.00 and 4113.10 referred to as "the Pooled Quota")		Xq1	The originating goods classified under the out-of-quota tariff line (410530.112) will receive preferential tariff treatment without the limit of quota quantity set out for this tariff line (410530.111)																				
410530.112	• Other	16.0%	B10		11.6%	10.2%	8.7%	7.3%	5.8%	4.4%	2.9%	1.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
41.06	Tanned or crust hides and skins of other animals, without wool or fur on, whether or not split, but not further prepared																							
	Of goats or kids																							
4106.22	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	As from 19th year		
410622.111	- For "the Pooled Quota"																								
410622.112	- Other	16.0%	B10	The originating goods classified under the out-of-quota tariff line (410622.112) will receive preferential tariff treatment without the limit of quota quantity set out for this tariff line (410622.111).	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	Free	
	Of swine																								
410631.000	In the wet state (including wet-blue)	6.0%	B8		4.0%	3.3%	2.7%	2.0%	1.3%	0.7%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
4106.32	In the dry state (crust)																								
410632.100	1 Dyed or coloured	8.0%	B8		5.3%	4.4%	3.6%	2.7%	1.8%	0.9%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
410632.200	2 Other	6.0%	B8		4.0%	3.3%	2.7%	2.0%	1.3%	0.7%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
410640	Of reptiles																								
	2 Other																								
	(1) Dyed or coloured																								
	A Of alligators, crocodiles or lizards																								
410640.211	- Of alligators or crocodiles	10.0%	B10		7.3%	6.4%	5.5%	4.5%	3.6%	2.7%	1.8%	0.9%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
410640.212	- Other	10.0%	B10		7.3%	6.4%	5.5%	4.5%	3.6%	2.7%	1.8%	0.9%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
410640.214	B Other	6.0%	B10		4.4%	3.8%	3.3%	2.7%	2.2%	1.6%	1.1%	0.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	Other																								
4106.92	In the dry state (crust)																								
	1 Dyed or coloured																								
410692.110	- Of ostriches	6.0%	B8		4.0%	3.3%	2.7%	2.0%	1.3%	0.7%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
410692.190	- Other	6.0%	B10		4.4%	3.8%	3.3%	2.7%	2.2%	1.6%	1.1%	0.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
41.07	Leather further prepared after tanning or crusting, (including parchment-dressed leather, or bovine (including buffalo) or equine animals, without their hair, whether or not split, other than leather of heading 41.14																								
	Whole hides and skins																								
4107.11	Full grains, unsplit																								
410711.100	1 Parchment-dressed	6.0%	B10		4.4%	3.8%	3.3%	2.7%	2.2%	1.6%	1.1%	0.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	2 Other																								
	(1) Dyed, coloured, stamped or embossed																								

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	As from 19th year		
410711.211	<ul style="list-style-type: none"> <li>Dyed or coloured, excluding whole bovine skin leather of a unit surface area not exceeding 2,6 m<sup>2</sup>, and buffalo leather and roller leather</li> <li>-- For "the Pooled Quota (Second Category)"</li> </ul>		Xq1	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 for this tariff line (410711.211)																					
410711.212	<ul style="list-style-type: none"> <li>-- Other</li> <li>- Other</li> </ul>	13.3%	B10		9.7%	8.5%	7.3%	6.0%	4.8%	3.6%	2.4%	1.2%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
410711.213	<ul style="list-style-type: none"> <li>-- For "the Pooled Quota (Second Category)"</li> </ul>		Xq1	The originating goods classified under the out-of-quota tariff line (410711.219) will receive preferential tariff treatment without the limit of quota quantity set out for this tariff line (410711.213)																					
410711.219	<ul style="list-style-type: none"> <li>-- Other</li> <li>(2) Other</li> </ul>	16.0%	B10		11.6%	10.2%	8.7%	7.3%	5.8%	4.4%	2.9%	1.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
410711.221	<ul style="list-style-type: none"> <li>-- For "the Pooled Quota (First Category)"</li> </ul>		Xq1	The originating goods classified under the out-of-quota tariff line (410711.222) will receive preferential tariff treatment without the limit of quota quantity set out for this tariff line (410711.221)																					

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	As from 19th year	
410711.222	• Other	12.0%	B10		8.7%	7.6%	6.5%	5.5%	4.4%	3.3%	2.2%	1.1%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
410712	Grain splits																							
410712.100	1 Parchment-dressed	6.0%	B10		4.4%	3.8%	3.3%	2.7%	2.2%	1.6%	1.1%	0.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																							
	(1) Dyed, coloured, stamped or embossed																							
	• Dyed or coloured, excluding whole bovine skin leather of a unit surface area not exceeding 2.0 m <sup>2</sup> , and buffalo leather and roller leather																							
410712.211	-- For "the Footed Quota (Second Category)"		Xq1	The originating goods classified under the out-of-quota tariff line (410712.212) will receive preferential tariff treatment without the limit of quota quantity set out for this tariff line (410712.211).																				
410712.212	-- Other	13.3%	B10		9.7%	8.5%	7.3%	6.0%	4.8%	3.6%	2.4%	1.2%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	• Other																							
410712.213	-- For "the Footed Quota (Second Category)"		Xq1	The originating goods classified under the out-of-quota tariff line (410712.219) will receive preferential tariff treatment without the limit of quota quantity set out for this tariff line (410712.213).																				
410712.219	-- Other	16.0%	B10		11.6%	10.2%	8.7%	7.3%	5.8%	4.4%	2.9%	1.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	(2) Other																							

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	As from 19th year		
410712.221	For "the Pooled Quota (First Category)"		Xq1	The originating goods classified under the out-of-quota tariff line (410712.222) will receive preferential treatment without the limit of quota quantity set out for this tariff line (410712.221)																					
410712.222	- Other	12.0%	B10		8.7%	7.6%	6.5%	5.5%	4.4%	3.3%	2.2%	1.1%												Free	
410719	Other																								Free
410719.100	1 Parchment-dressed	6.0%	B10		4.4%	3.8%	3.3%	2.7%	2.2%	1.6%	1.1%	0.5%													Free
	2 Other																								Free
	(1) Dyed, coloured, stamped or embossed																								
410719.211	- For "the Pooled Quota (Second Category)"		Xq1	The originating goods classified under the out-of-quota tariff line (410719.212) will receive preferential treatment without the limit of quota quantity set out for this tariff line (410719.211)																					
410719.212	- Other	16.0%	B10		11.6%	10.2%	8.7%	7.3%	5.8%	4.4%	2.9%	1.5%													Free
	(2) Other																								Free



Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	As from 19th year	
410719.221	For "the Pooled Quota (First Category)"		Xq1	The originating goods classified under the out-of-quota tariff line (410719.222) will receive preferential treatment without the limit of quota quantity set out for this tariff line (410719.221)	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	Free
410719.222	- Other	12.0%	B10																					
	Other, including sides																							
4107.91	Full grains, unsplit																							
410791.100	1 Parchment-dressed	6.0%	B10		4.4%	3.8%	3.3%	2.7%	2.2%	1.6%	1.1%	0.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																							
	(1) Dyed, coloured, stamped or embossed																							
	- Dyed or coloured, excluding buffalo leather and roller leather																							
410791.211	-- For "the Pooled Quota (Second Category)"		Xq1	The originating goods classified under the out-of-quota tariff line (410791.212) will receive preferential treatment without the limit of quota quantity set out for this tariff line (410791.211)																				
410791.212	-- Other	13.3%	B10		9.7%	8.5%	7.3%	6.0%	4.8%	3.6%	2.4%	1.2%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	- Other																							

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	As from 19th year	
410791.213	-- For "the Pooled Quota (Second Category)"		Xq1	The originating goods classified under the out-of-quota tariff line (410791.219) will receive preferential treatment without the limit of quota quantity set out for this tariff line (410791.213).	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	Free
410791.219	-- Other	16.0%	B10																					
410791.221	* For "the Pooled Quota (First Category)"			The originating goods classified under the out-of-quota tariff line (410791.222) will receive preferential treatment without the limit of quota quantity set out for this tariff line (410791.221).																				
410791.222	* Other	12.0%	B10		8.7%	7.6%	6.5%	5.5%	4.4%	3.3%	2.2%	1.1%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
4107.92	Grain splits																							
410792.100	1 Parchment-dressed	6.0%	B10		4.4%	3.8%	3.3%	2.7%	2.2%	1.6%	1.1%	0.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	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	As from 19th year	
410792.211	For "line Pooled Quota (Second Category)"		Xq1	The originating goods classified under the out-of-quota tariff line (410792.212) will receive preferential treatment without the limit of quota quantity set out for this tariff line (410792.211)	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	Free
410792.212	Other	13.3%	B10																					
410792.213	For "the Pooled Quota (Second Category)"		Xq1	The originating goods classified under the out-of-quota tariff line (410792.219) will receive preferential treatment without the limit of quota quantity set out for this tariff line (410792.213)	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	Free
410792.219	Other	16.0%	B10																					
410792.221	For "the Pooled Quota (First Category)"		Xq1	The originating goods classified under the out-of-quota tariff line (410792.222) will receive preferential treatment without the limit of quota quantity set out for this tariff line (410792.221)	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	Free
410792.222	Other	12.0%	B10																					
4107.99	Other	6.0%	B10		4.4%	3.8%	3.3%	2.7%	2.2%	1.6%	1.1%	0.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
410799.100	1 Parchment-dressed																							

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	As from 19th year	
	2 Other (1) Dyed, coloured, stamped or embossed																							
410799.211	- For "the Pooled Quota (Second Category)"		Xq1	The originating goods classified under the out-of-quota tariff line (410799.212) will receive preferential treatment without the limit of quota quantity set out for this tariff line (410799.211)	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	Free
410799.212	- Other	16.0%	B10																					
410799.221	(2) Other - For "the Pooled Quota (First Category)"		Xq1	The originating goods classified under the out-of-quota tariff line (410799.222) will receive preferential treatment without the limit of quota quantity set out for this tariff line (410799.221)	8.7%	7.6%	6.3%	5.5%	4.4%	3.3%	2.2%	1.1%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
410799.222	- Other	12.0%	B10																					
4112.00	Leather further prepared after tanning or crusting, including parchment-dressed leather, of sheep or lamb, without wool on, whether or not split, other than leather of heading 41.14																							
411200.100	1 Parchment-dressed	6.0%	B10		4.4%	3.8%	3.3%	2.7%	2.2%	1.6%	1.1%	0.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other (1) Dyed, coloured, stamped or embossed																							

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	As from 19th year	
411200.211	• For "the Pooled Quota"																							
411200.212	• Other	16.0%	B10		11.6%	10.2%	8.7%	7.3%	5.8%	4.4%	2.9%	1.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
4113	Leather (lumber prepared after tanning or existing, including parchment-dressed leather, of other animals, without wool or hair on, whether or not split, other than leather of heading 41.14		Xq1	The originating goods classified under the out-of-quota tariff line (411200.212) will receive preferential treatment without the limit of quota quantity set out for this tariff line (411200.211)																				
4113.10	Of goats or kids																							
411310.100	1 Parchment-dressed	6.0%	B10		4.4%	3.8%	3.3%	2.7%	2.2%	1.6%	1.1%	0.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																							
	(1) Dyed, coloured, stamped or embossed																							
411310.211	• For "the Pooled Quota"																							
411310.212	• Other	16.0%	B10		11.6%	10.2%	8.7%	7.3%	5.8%	4.4%	2.9%	1.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
4113.20	Of swine																							
411320.100	1 Parchment-dressed	6.0%	B8		4.0%	3.3%	2.7%	2.0%	1.3%	0.7%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																							
411320.210	(1) Dyed, coloured, stamped or embossed	8.0%	B10		5.8%	5.1%	4.4%	3.6%	2.9%	2.2%	1.5%	0.7%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
411320.220	(2) Other	6.0%	B10		4.4%	3.8%	3.3%	2.7%	2.2%	1.6%	1.1%	0.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
4113.30	Of reptiles																							
411330.100	1 Parchment-dressed	6.0%	B10		4.4%	3.8%	3.3%	2.7%	2.2%	1.6%	1.1%	0.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																							

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	As from 19th year	
	(1) Dyed, coloured, stamped or embossed																							
	A Of alligators, crocodiles or lizards																							
411330.211	- Of alligators or crocodiles	10.0%	B10	7.3%	6.4%	5.5%	4.5%	4.5%	3.6%	2.7%	1.8%	0.9%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
411330.212	- Other	10.0%	B10	7.3%	6.4%	5.5%	4.5%	4.5%	3.6%	2.7%	1.8%	0.9%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	B Other																							
411330.221	- Of turtles and tortoise	6.0%	B8	4.0%	3.3%	2.7%	2.0%	2.0%	1.3%	0.7%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
411330.222	- Other	6.0%	B10	4.4%	3.8%	3.3%	2.7%	2.7%	2.2%	1.6%	1.1%	0.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
4113.90	Other																							
411390.100	1 Parchment-dressed	6.0%	B8	4.0%	3.3%	2.7%	2.0%	2.0%	1.3%	0.7%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																							
	(1) Dyed, coloured, stamped or embossed																							
411390.211	- Of ostriches	6.0%	B10	4.4%	3.8%	3.3%	2.7%	2.7%	2.2%	1.6%	1.1%	0.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
411390.212	- Other	6.0%	B10	4.4%	3.8%	3.3%	2.7%	2.7%	2.2%	1.6%	1.1%	0.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
41.14	Chamois (including combination chamois) leather; patent leather and patent laminated leather; metallised leather																							
411410.000	Chamois (including combination chamois) leather	25.0%	B15	20.3%	18.8%	17.2%	15.6%	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	Free
4114.20	Patent leather and patent laminated leather; metallised leather																							
411420.010	1 Metallised leather	20.0%	B15	16.3%	15.0%	13.8%	12.3%	12.3%	11.3%	10.0%	8.8%	7.5%	6.3%	5.0%	3.8%	2.5%	1.3%	Free	Free	Free	Free	Free	Free	Free
411420.090	2 Other	28.0%	B15	22.8%	21.0%	19.3%	17.3%	17.3%	15.8%	14.0%	12.3%	10.3%	8.8%	7.0%	5.3%	3.5%	1.8%	Free	Free	Free	Free	Free	Free	Free
41.15	Composition leather with a basis of leather or leather fibre, in slabs, sheets or strips, whether or not in rolls; trimmings 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 strips, whether or not in rolls	6.0%	B10	4.4%	3.8%	3.3%	2.7%	2.7%	2.2%	1.6%	1.1%	0.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
411520.000	Trimmings and other waste of leather or of composition leather, not suitable for the manufacture of leather articles; leather dust, powder and flour	3.0%	B8	2.0%	1.7%	1.3%	1.0%	1.0%	0.7%	0.3%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	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 leathers, horse padding, mats, saddle cloths, saddle bags, leg coats and the like), of any material	5.3%	B10	3.9%	3.4%	2.9%	2.4%	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	As from 19th year	
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, pearls, coral, elephants' tusks or Bakkho, more than 6,000 yen/piece in value for customs duty.	16.0%	B10		11.6%	10.2%	8.7%	7.3%	5.8%	4.4%	2.9%	1.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
420211.200	2 Other	10.0%	B10		7.3%	6.4%	5.5%	4.5%	3.6%	2.7%	1.8%	0.9%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
4202.12	With outer surface of plastics or of textile materials																							
420212.100	1 Vanity-cases, combined or trimmed with precious metal, metal clad with precious metal, metal plated with precious metal, precious stones, pearls, coral, elephants' tusks or Bakkho, more than 6,000 yen/piece in value for customs duty.	16.0%	B10		11.6%	10.2%	8.7%	7.3%	5.8%	4.4%	2.9%	1.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
420212.200	2 Other	8.0%	B10		5.8%	5.1%	4.4%	3.6%	2.9%	2.2%	1.5%	0.7%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
420219.000	Other	4.0%	B10		3.3%	2.9%	2.5%	2.1%	1.7%	1.3%	0.8%	0.4%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
4202.21	Handbags, whether or not with shoulder strap, including those without handle	4.1%	B10		3.0%	2.6%	2.2%	1.9%	1.5%	1.1%	0.7%	0.4%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	With outer surface of leather or of composition leather																							
420221.110	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 Bakkho, more than 6,000 yen/piece in value for customs duty.	14.0%	B10		10.2%	8.9%	7.6%	6.4%	5.1%	3.8%	2.5%	1.3%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
420221.120	(2) Other	16.0%	B10		11.6%	10.2%	8.7%	7.3%	5.8%	4.4%	2.9%	1.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	As from 19th year	
	2 Other																							
420221.210	(1) Of leather	8.0%	B10		5.8%	5.1%	4.4%	3.6%	2.9%	2.2%	1.5%	0.7%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
420221.220	(2) Other	10.0%	B10		7.3%	6.4%	5.5%	4.5%	3.6%	2.7%	1.8%	0.9%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
4202.22	With outer surface of sheeting of plastics or of textile materials																							
420222.100	1 Combined or trimmed with precious metal clad with precious metal, metal plated with precious metal, metal plated with precious stones, semi-precious stones, pearls, coral, elephants' tusks or Bekko, more than 6,000 yen/piece in value for customs duty.	16.0%	B10		11.6%	10.2%	8.7%	7.3%	5.8%	4.4%	2.9%	1.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
420222.200	2 Other	8.0%	B10		5.8%	5.1%	4.4%	3.6%	2.9%	2.2%	1.5%	0.7%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
420229.000	Other	8.0%	B10		5.8%	5.1%	4.4%	3.6%	2.9%	2.2%	1.5%	0.7%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	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 clad with precious metal, metal plated with precious metal, metal plated with precious stones, semi-precious stones, pearls, coral, elephants' tusks or Bekko, more than 6,000 yen/piece in value for customs duty.	16.0%	B10		11.6%	10.2%	8.7%	7.3%	5.8%	4.4%	2.9%	1.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
420231.200	2 Other	10.0%	B10		7.3%	6.4%	5.5%	4.5%	3.6%	2.7%	1.8%	0.9%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
4202.32	With outer surface of sheeting of plastics or of textile materials																							
420232.100	1 Wallets and purses, combined or trimmed with precious metal, metal clad with precious metal, metal plated with precious metal, metal plated with precious stones, semi-precious stones, pearls, coral, elephants' tusks or Bekko, more than 6,000 yen/piece in value for customs duty.	16.0%	B10		11.6%	10.2%	8.7%	7.3%	5.8%	4.4%	2.9%	1.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
420232.200	2 Other	8.0%	B10		5.8%	5.1%	4.4%	3.6%	2.9%	2.2%	1.5%	0.7%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
420239.000	Other	4.1%	B10		3.0%	2.6%	2.2%	1.9%	1.5%	1.1%	0.7%	0.4%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Other																							
420291.000	With outer surface of leather or of composition leather	10.0%	B10		7.3%	6.4%	5.5%	4.5%	3.6%	2.7%	1.8%	0.9%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
420292.000	With outer surface of sheeting of plastics or of textile materials	8.0%	B10		5.8%	5.1%	4.4%	3.6%	2.9%	2.2%	1.5%	0.7%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
4202.99	Other																							
420299.020	1 Of wood	2.7%	B10		2.0%	1.7%	1.5%	1.2%	1.0%	0.7%	0.5%	0.2%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
420299.010	2 Of ivory, of bone, of tortoise-shell, of horn, of amber, of coral, of mother-of-pearl or of other animal carving material	3.4%	B10		2.5%	2.2%	1.9%	1.5%	1.2%	0.9%	0.6%	0.3%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
420299.090	3 Other	4.6%	B10		3.3%	2.9%	2.5%	2.1%	1.7%	1.3%	0.8%	0.4%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free



Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	As from 19th year
42.03	Articles of apparel and clothing accessories, of leather or of composition leather																						
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 Bakkko	16.0%	B10	11.6%	10.2%	8.7%	7.3%	5.8%	4.4%	2.9%	1.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
420310.200	2 Other	10.0%	B10	7.3%	6.4%	5.5%	4.5%	3.6%	2.7%	1.8%	0.9%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
4203.21	Gloves, mittens and mitts																						
420321.21	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 Bakkko	16.0%	B10	11.6%	10.2%	8.7%	7.3%	5.8%	4.4%	2.9%	1.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
420321.290	2 Other	12.5%	B15	10.2%	9.4%	8.6%	7.8%	7.0%	6.3%	5.5%	4.7%	3.9%	3.1%	2.3%	1.6%	0.8%	0.8%	Free	Free	Free	Free	Free	Free
4203.29	Other	12.5%	B15	10.2%	9.4%	8.6%	7.8%	7.0%	6.3%	5.5%	4.7%	3.9%	3.1%	2.3%	1.6%	0.8%	0.8%	Free	Free	Free	Free	Free	Free
420329.110	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 Bakkko	14.0%	B10	10.2%	8.9%	7.6%	6.4%	5.1%	3.8%	2.5%	1.3%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
420329.190	2 Other	16.0%	B10	11.6%	10.2%	8.7%	7.3%	5.8%	4.4%	2.9%	1.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
420329.200	2 Other	10.0%	B15	8.1%	7.5%	6.9%	6.3%	5.6%	5.0%	4.4%	3.8%	3.1%	2.5%	1.9%	1.3%	0.6%	0.6%	Free	Free	Free	Free	Free	Free
4203.30	Belts and handbags																						
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 Bakkko	16.0%	B10	11.6%	10.2%	8.7%	7.3%	5.8%	4.4%	2.9%	1.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
420330.200	2 Other	12.5%	B10	9.1%	8.0%	6.8%	5.7%	4.5%	3.4%	2.3%	1.1%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
4203.40	Other clothing accessories																						
420340.100	1 Trimmed with furskin or combined or trimmed with precious metal, metal clad with precious metal, metal plated with precious metal, precious stones, semi-precious stones, pearls, coral, elephants' tusks or Bakkko	16.0%	B10	11.6%	10.2%	8.7%	7.3%	5.8%	4.4%	2.9%	1.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
420340.200	2 Other	10.0%	B10	7.3%	6.4%	5.5%	4.5%	3.6%	2.7%	1.8%	0.9%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
42.05	Other articles of leather or of composition leather																						
4205.00	1 Of a kind used in machinery or mechanical appliances or for other technical uses																						

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	As from 19th year	
420500.110	(1) Belts and beltings, combing leathers and merrill-leathers	18.0%	B10		13.1%	11.5%	9.8%	8.2%	6.5%	4.9%	3.3%	1.6%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
420500.190	(2) Other	3.3%	B10		2.4%	2.1%	1.8%	1.5%	1.2%	0.9%	0.6%	0.3%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
420500.900	2-Other	10.0%	B10		7.3%	6.4%	5.5%	4.5%	3.6%	2.7%	1.8%	0.9%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
42.06																								
420600.000	Articles of gut (other than silk-worm gut), of goldbeater's skin, of bladders or of tendons	3.3%	B10		2.4%	2.1%	1.8%	1.5%	1.2%	0.9%	0.6%	0.3%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	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		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	Free
4302.19	Other																							
430219.011	-Of sheep, goat, rabbit or hare	15.0%	B15		12.2%	11.3%	10.3%	9.4%	8.4%	7.5%	6.6%	5.6%	4.7%	3.8%	2.8%	1.9%	0.9%	Free	Free	Free	Free	Free	Free	Free
430219.020	-Of fox	15.0%	B15		12.2%	11.3%	10.3%	9.4%	8.4%	7.5%	6.6%	5.6%	4.7%	3.8%	2.8%	1.9%	0.9%	Free	Free	Free	Free	Free	Free	Free
430219.090	-Other	15.0%	B15		12.2%	11.3%	10.3%	9.4%	8.4%	7.5%	6.6%	5.6%	4.7%	3.8%	2.8%	1.9%	0.9%	Free	Free	Free	Free	Free	Free	Free
4302.20	Heads, tails, paws and other pieces or cuttings, not assembled																							
430220.010	-Of sheep, goat, rabbit or hare	15.0%	B15		12.2%	11.3%	10.3%	9.4%	8.4%	7.5%	6.6%	5.6%	4.7%	3.8%	2.8%	1.9%	0.9%	Free	Free	Free	Free	Free	Free	Free
430220.090	-Other	15.0%	B15		12.2%	11.3%	10.3%	9.4%	8.4%	7.5%	6.6%	5.6%	4.7%	3.8%	2.8%	1.9%	0.9%	Free	Free	Free	Free	Free	Free	Free
4302.30	Whole-skins and pieces or cuttings thereof, assembled																							
	1-Dropped furskins																							
430230.014	-Of sheep, goat, rabbit or hare	20.0%	B15		16.3%	15.0%	13.8%	12.5%	11.3%	10.0%	8.8%	7.5%	6.3%	5.0%	3.8%	2.5%	1.3%	Free	Free	Free	Free	Free	Free	Free
430230.013	-Of mink	20.0%	B15		16.3%	15.0%	13.8%	12.5%	11.3%	10.0%	8.8%	7.5%	6.3%	5.0%	3.8%	2.5%	1.3%	Free	Free	Free	Free	Free	Free	Free
430230.019	-Other	20.0%	B15		16.3%	15.0%	13.8%	12.5%	11.3%	10.0%	8.8%	7.5%	6.3%	5.0%	3.8%	2.5%	1.3%	Free	Free	Free	Free	Free	Free	Free
	2-Other																							
430230.024	-Of sheep, goat, rabbit or hare	15.0%	B15		12.2%	11.3%	10.3%	9.4%	8.4%	7.5%	6.6%	5.6%	4.7%	3.8%	2.8%	1.9%	0.9%	Free	Free	Free	Free	Free	Free	Free
430230.029	-Other	15.0%	B15		12.2%	11.3%	10.3%	9.4%	8.4%	7.5%	6.6%	5.6%	4.7%	3.8%	2.8%	1.9%	0.9%	Free	Free	Free	Free	Free	Free	Free
43.03	Articles of apparel, clothing accessories and other articles of furskin																							
	Articles of apparel and clothing accessories																							
4303.10	-Articles of apparel																							
430310.011	--Of furskin of sheep or goat	20.0%	B15		16.3%	15.0%	13.8%	12.5%	11.3%	10.0%	8.8%	7.5%	6.3%	5.0%	3.8%	2.5%	1.3%	Free	Free	Free	Free	Free	Free	Free
430310.012	--Of furskin of rabbit or hare	20.0%	B15		16.3%	15.0%	13.8%	12.5%	11.3%	10.0%	8.8%	7.5%	6.3%	5.0%	3.8%	2.5%	1.3%	Free	Free	Free	Free	Free	Free	Free
430310.013	--Of furskin of mink	20.0%	B15		16.3%	15.0%	13.8%	12.5%	11.3%	10.0%	8.8%	7.5%	6.3%	5.0%	3.8%	2.5%	1.3%	Free	Free	Free	Free	Free	Free	Free
430310.014	--Of furskin of fox	20.0%	B15		16.3%	15.0%	13.8%	12.5%	11.3%	10.0%	8.8%	7.5%	6.3%	5.0%	3.8%	2.5%	1.3%	Free	Free	Free	Free	Free	Free	Free
430310.019	--Other	20.0%	B15		16.3%	15.0%	13.8%	12.5%	11.3%	10.0%	8.8%	7.5%	6.3%	5.0%	3.8%	2.5%	1.3%	Free	Free	Free	Free	Free	Free	Free
	-Clothing accessories																							
430310.091	--Of furskin of sheep, goat, rabbit or hare	20.0%	B15		16.3%	15.0%	13.8%	12.5%	11.3%	10.0%	8.8%	7.5%	6.3%	5.0%	3.8%	2.5%	1.3%	Free	Free	Free	Free	Free	Free	Free
430310.099	--Other	20.0%	B15		16.3%	15.0%	13.8%	12.5%	11.3%	10.0%	8.8%	7.5%	6.3%	5.0%	3.8%	2.5%	1.3%	Free	Free	Free	Free	Free	Free	Free

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	As from 19th year	
4303.90	Other																							
430390.010	- Of furskin of sheep, goat, rabbit or hare	20.0%	B15		16.3%	15.0%	13.8%	12.3%	11.3%	10.0%	8.8%	7.5%	6.3%	5.0%	3.8%	2.5%	1.3%	Free	Free	Free	Free	Free	Free	
430390.090	- Other	20.0%	B15		16.3%	15.0%	13.8%	12.3%	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		3.0%	2.4%	1.8%	1.2%	0.6%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
440711.190	(2) Other	4.8%	B7		3.0%	2.4%	1.8%	1.2%	0.6%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
4407.12	Of fir ( <i>Abies</i> spp.) and spruce ( <i>Picea</i> spp.)																							
	1 Not more than 160 mm in thickness (other than California red fir, grand fir, noble fir, pacific silver fir or Sitka spruce)																							
440712.110	(1) Planed or sanded	4.8%	B7		3.0%	2.4%	1.8%	1.2%	0.6%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
440712.190	(2) Other	4.8%	B7		3.0%	2.4%	1.8%	1.2%	0.6%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
44.09	Wood (including strips and pieces for parquet flooring as so finished), continuously shaped (rounded, grooved, rebated, chamfered, V-shaped, beaded, moulded, rounded or the like) along any of its edges, ends or faces, whether or not planed, sanded or end-jointed																							
	Coniferous																							
440910.200	2 Beadings and mouldings	3.6%	B7		2.3%	1.8%	1.4%	0.9%	0.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	3 Other																							
440910.310	(1) Of <i>Pinus</i> spp., <i>Abies</i> spp. (other than California red fir, grand fir, noble fir and pacific silver fir), <i>Picea</i> spp. (other than Sitka spruce) and <i>Larix</i> spp., not more than 160 mm in thickness	5.0%	B7		3.1%	2.5%	1.9%	1.3%	0.6%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
44.10	Particle board, oriented strand board (OSB) and similar board (for example, wideboard) of wood or other plant-based materials, other than cellulose impregnated with resins or other organic binding substances																							
	Of wood																							
4410.11	Particle board																							
	1 In sheets or in boards																							
441011.110	- Unworked or not further worked than sanded	6.0%	B7		3.8%	3.0%	2.3%	1.5%	0.8%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
441011.120	- Surface-covered with melamine-impregnated paper	6.0%	B7		3.8%	3.0%	2.3%	1.5%	0.8%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
441011.190	- Other	6.0%	B7		3.8%	3.0%	2.3%	1.5%	0.8%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
441011.900	2 Other	5.0%	B7		3.1%	2.5%	1.9%	1.3%	0.6%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free



Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	As from 19th year	
	<ul style="list-style-type: none"> <li>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</li> </ul>																							
	1 Varnished, primed, grooved, overlaid or similarly surface-worked																							
441231.111	(1) Tongued, grooved or similarly worked on one or both sides	10.0%	B10	7.3%	6.4%	5.5%	4.5%	3.6%	2.7%	1.8%	0.9%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
441231.191	(2) Other	10.0%	B10	7.3%	6.4%	5.5%	4.5%	3.6%	2.7%	1.8%	0.9%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																							
	(1) Less than 6 mm in thickness																							
441231.911	- Less than 3 mm in thickness	10.0%	B10	7.3%	6.4%	5.5%	4.5%	3.6%	2.7%	1.8%	0.9%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
441231.921	- Less than 6 mm but not less than 3 mm in thickness	10.0%	B10	7.3%	6.4%	5.5%	4.5%	3.6%	2.7%	1.8%	0.9%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	(2) Other																							
441231.931	- Less than 12 mm but not less than 6 mm in thickness	8.5%	B10	6.2%	5.4%	4.6%	3.9%	3.1%	2.3%	1.5%	0.8%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
441231.941	- Less than 24 mm but not less than 12 mm in thickness	8.5%	B10	6.2%	5.4%	4.6%	3.9%	3.1%	2.3%	1.5%	0.8%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
441231.951	- Not less than 24 mm in thickness	8.5%	B10	6.2%	5.4%	4.6%	3.9%	3.1%	2.3%	1.5%	0.8%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	- Other																							
	1 Varnished, primed, grooved, overlaid or similarly surface-worked																							
	(1) Tongued, grooved or similarly worked on one or both sides																							
441231.119	- with at least one outer ply of tropical wood of Abura, Afromosa, Ake, Alan, Andiroba, Anigre, Ayodire, Azobé, Balau, Balsa, Bossé clair, Bossé foncé, Cativo, Cedro, Duberna, Dibetou, Doussie, Framiré, Freijo, Fromager, Fuma, Georganig, Ibomba, Imbuia, Ipe, Iroko, Jabouy, Jatrofong, Jequitua, Jongkong, Kapur, Kambé, Kérou, Kérou, Kérou, Kérou, Mandiomena, Mansonia, Mengkulang, Meranti Bakau, Merawan, Merbau, Mergauh, Mersawa, Moshi, Niangon, N'atoh, Onzabiti, Orey, Ovangkol, Ozigo, Padak, Paldao, Palissandre de Guatemala, Pau Amarelo, Pau Marfim, Pulai, Punah, Quaraba, Ramina, Saqui-Saqui, Sapeur, Suopira, Suren, Tauri, Teak, Timba, Tola, White Meranti, White Seraya, Yellow Meranti	6.0%	B10	4.4%	3.8%	3.3%	2.7%	2.2%	1.6%	1.1%	0.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	As from 19th year	
441231.199	• Other (2) Other	6.0%	B7		3.8%	3.0%	2.3%	1.5%	0.8%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	• with at least one outer ply of tropical wood specified in the tariff line 441231.119	6.0%	B10		4.4%	3.8%	3.3%	2.7%	2.2%	1.6%	1.1%	0.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	• Other	6.0%	B7		3.8%	3.0%	2.3%	1.5%	0.8%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																							
	(1) Less than 6 mm in thickness																							
441231.919	• Less than 3 mm in thickness	6.0%	B10		4.4%	3.8%	3.3%	2.7%	2.2%	1.6%	1.1%	0.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
441231.929	• Less than 6 mm but not less than 3 mm in thickness	6.0%	B10		4.4%	3.8%	3.3%	2.7%	2.2%	1.6%	1.1%	0.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	(2) Other																							
441231.939	• Less than 12 mm but not less than 6 mm in thickness																							
	• with at least one outer ply of tropical wood specified in the tariff line 441231.119	6.0%	B10		4.4%	3.8%	3.3%	2.7%	2.2%	1.6%	1.1%	0.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	• Other	6.0%	B7		3.8%	3.0%	2.3%	1.5%	0.8%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
441231.949	• Less than 24 mm but not less than 12 mm in thickness																							
	• with at least one outer ply of tropical wood specified in the tariff line 441231.119	6.0%	B10		4.4%	3.8%	3.3%	2.7%	2.2%	1.6%	1.1%	0.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	• Other	6.0%	B7		3.8%	3.0%	2.3%	1.5%	0.8%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
441231.959	• Not less than 24 mm in thickness																							
	• with at least one outer ply of tropical wood specified in the tariff line 441231.119	6.0%	B10		4.4%	3.8%	3.3%	2.7%	2.2%	1.6%	1.1%	0.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	• Other	6.0%	B7		3.8%	3.0%	2.3%	1.5%	0.8%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	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, painted, grooved, overlaid or similarly surface-worked																							
441233.110	(1) Tongued, grooved or similarly worked on one or both sides	6.0%	B7		3.8%	3.0%	2.3%	1.5%	0.8%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
441233.190	(2) Other	6.0%	B7		3.8%	3.0%	2.3%	1.5%	0.8%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																							
	(1) Less than 6 mm in thickness																							
441233.911	• Less than 3 mm in thickness	6.0%	B10		4.4%	3.8%	3.3%	2.7%	2.2%	1.6%	1.1%	0.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	As from 19th year	
441233.912	• Less than 6 mm but not less than 3 mm in thickness	6.0%	B10		4.4%	3.8%	3.3%	2.7%	2.2%	1.6%	1.1%	0.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	(2) Other																							
441233.991	• Less than 12 mm but not less than 6 mm in thickness	6.0%	B7		3.8%	3.0%	2.3%	1.5%	0.8%	Free	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		3.8%	3.0%	2.3%	1.5%	0.8%	Free	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		3.8%	3.0%	2.3%	1.5%	0.8%	Free	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 as specified under subheading 4412.33																							
	1 Varnished, primed, grooved, overlaid or similarly surface-worked																							
441234.110	(1) Tongued, grooved or similarly worked on one or both sides	6.0%	B7		3.8%	3.0%	2.3%	1.5%	0.8%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
441234.190	(2) Other	6.0%	B7		3.8%	3.0%	2.3%	1.5%	0.8%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																							
	(1) Less than 6 mm in thickness																							
441234.911	• Less than 3 mm in thickness	6.0%	B10		4.4%	3.8%	3.3%	2.7%	2.2%	1.6%	1.1%	0.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
441234.912	• Less than 6 mm but not less than 3 mm in thickness	6.0%	B10		4.4%	3.8%	3.3%	2.7%	2.2%	1.6%	1.1%	0.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	(2) Other																							
441234.991	• Less than 12 mm but not less than 6 mm in thickness	6.0%	B7		3.8%	3.0%	2.3%	1.5%	0.8%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
441234.992	• Less than 24 mm but not less than 12 mm in thickness	6.0%	B7		3.8%	3.0%	2.3%	1.5%	0.8%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
441234.993	• Not less than 24 mm in thickness	6.0%	B7		3.8%	3.0%	2.3%	1.5%	0.8%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
4412.39	Other, with both outer plies of coniferous wood																							
	1 Varnished, primed, grooved, overlaid or similarly surface-worked																							
441239.110	(1) Tongued, grooved or similarly worked on one or both sides	6.0%	B7		3.8%	3.0%	2.3%	1.5%	0.8%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
441239.190	(2) Other	6.0%	B7		3.8%	3.0%	2.3%	1.5%	0.8%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																							
441239.910	(1) Less than 6 mm in thickness	6.0%	B10		4.4%	3.8%	3.3%	2.7%	2.2%	1.6%	1.1%	0.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	(2) Other																							
441239.991	• Less than 12 mm but not less than 6 mm in thickness	6.0%	B7		3.8%	3.0%	2.3%	1.5%	0.8%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
441239.992	• Not less than 12 mm in thickness	6.0%	B7		3.8%	3.0%	2.3%	1.5%	0.8%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Other																							
4412.99	Other																							
	1 Laminated lumber																							

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	As from 19th year
441299.190	- Other	6.0%	B7		3.8%	3.0%	2.3%	1.5%	0.8%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																						
441299.990	- Other	6.0%	B10		4.4%	3.8%	3.3%	2.7%	2.2%	1.6%	1.1%	0.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
44.16																							
441600.000	Casks, barrels, vats, tubs and other cooper's products and parts thereof, of wood, including staves	2.2%	B7		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, slingles and slates																						
441860.000	Posts and beams	3.9%	B7		2.4%	2.0%	1.5%	1.0%	0.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Other																						
4418.91	Of bamboo																						
	2 Other																						
	(2) Other																						
	- Other																						
441891.291	-- Structural laminated lumber	3.9%	B7		2.4%	2.0%	1.5%	1.0%	0.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
441891.299	-- Other	3.9%	B7		2.4%	2.0%	1.5%	1.0%	0.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
4418.99	Other																						
	2 Other																						
	(2) Other																						
	- Other																						
441899.231	-- Structural laminated lumber																						
	-- With a shorter side (width) of cross-section of not less than 15 cm in length and with a cross-sectional area of not less than 300 cm <sup>2</sup> ; of non-rectangular and non-square cross-section	3.9%	B7		2.4%	2.0%	1.5%	1.0%	0.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
441899.232	-- With a short side (width) of cross-section of not less than 7.5 cm in length and with a long side (depth) of cross-section of not less than 15 cm in length (other than those of 4418.99-231)	3.9%	B7		2.4%	2.0%	1.5%	1.0%	0.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
441899.239	-- Other	3.9%	B7		2.4%	2.0%	1.5%	1.0%	0.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	-- Other																						
441899.291	-- Cross Laminated Timber (CLT)	3.9%	B7		2.4%	2.0%	1.5%	1.0%	0.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
441899.299	-- Other	3.9%	B7		2.4%	2.0%	1.5%	1.0%	0.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	SECTION XI TEXTILES AND 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	As from 19th year	
500100.010	- Concerning the quantity of silkworm cocoons in this subheading (evaluated as raw silk stipulated by a cabinet order) and the quantity of raw silk in 50/2 0/2, 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 79% ton, in consideration of the quantity of raw silk contained in the cocoons and the quantity of prospective cocoons and the quantity of prospective raw silk (A) and the quantity of prospective domestic production (B) and the quantity of prospective international production (C) and the quantity of prospective international market situation and other relevant conditions, hereinafter referred to as "the Pooled Quota" in subheading 50/2 0/0.	2,523 yen/kg	B10		1,834.91 yen/kg	1,605.55 yen/kg	1,376.18 yen/kg	1,146.82 yen/kg	917.45 yen/kg	688.09 yen/kg	458.73 yen/kg	229.36 yen/kg	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
5002.00	Raw silk (not thrown)																							
5002.00	2 Other																							
500200.211	- For "the Pooled Quota" -- Double cocoons silk		Xq1																					
500200.215	-- 20/22 denier		Xq1																					
500200.216	-- 26/29 denier		Xq1																					
500200.217	-- Other		Xq1																					
500200.221	- Other -- Double cocoons silk	6,978 yen/kg	B10		5,074.91 yen/kg	4,440.55 yen/kg	3,806.18 yen/kg	3,171.82 yen/kg	2,537.45 yen/kg	1,903.09 yen/kg	1,268.73 yen/kg	634.36 yen/kg	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
500200.225	-- Other -- 20/22 denier	6,978 yen/kg	B10		5,074.91 yen/kg	4,440.55 yen/kg	3,806.18 yen/kg	3,171.82 yen/kg	2,537.45 yen/kg	1,903.09 yen/kg	1,268.73 yen/kg	634.36 yen/kg	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
500200.226	-- 26/29 denier	6,978 yen/kg	B12		5,367.69 yen/kg	4,830.92 yen/kg	4,294.15 yen/kg	3,757.38 yen/kg	3,220.62 yen/kg	2,683.85 yen/kg	2,147.08 yen/kg	1,610.31 yen/kg	1,073.54 yen/kg	536.77 yen/kg	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
500200.227	-- Other	6,978 yen/kg	B10		5,074.91 yen/kg	4,440.55 yen/kg	3,806.18 yen/kg	3,171.82 yen/kg	2,537.45 yen/kg	1,903.09 yen/kg	1,268.73 yen/kg	634.36 yen/kg	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	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 neither fixed to the sole nor assembled by stitching, riveting, nailing, screwing, plugging or similar processes																							
6401.10	Footwear incorporating a protective metal toe-cap																							
640110.010	1 Skateboots	27.0%	B10		19.6%	17.2%	14.7%	12.3%	9.8%	7.4%	4.9%	2.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
640110.090	2 Other	6.7%	B10		4.9%	4.3%	3.7%	3.0%	2.4%	1.8%	1.2%	0.6%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
6401.92	Other footwear Covering the ankle but not covering the knee																							

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	As from 19th year	
640192.010	1 Ski-boots	27.0%	B10		19.6%	17.2%	14.7%	12.3%	9.8%	7.4%	4.9%	2.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
640192.090	2 Other	6.7%	B10		4.9%	4.3%	3.7%	3.0%	2.4%	1.8%	1.2%	0.6%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
640199.000	Other	6.7%	B10		4.9%	4.3%	3.7%	3.0%	2.4%	1.8%	1.2%	0.6%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	- Covering the knee	8.0%	B10		5.8%	5.1%	4.4%	3.6%	2.9%	2.2%	1.5%	0.7%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
64.02	Other footwear with outer soles and uppers of rubber or plastics																							
	Sports footwear																							
6402.12	Ski-boots, cross-country ski footwear and snowboard boots																							
640212.010	1 Ski-boots	27.0%	B10		19.6%	17.2%	14.7%	12.3%	9.8%	7.4%	4.9%	2.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
640212.090	2 Snowboard boots	8.0%	B10		5.8%	5.1%	4.4%	3.6%	2.9%	2.2%	1.5%	0.7%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
640219.000	Other	6.7%	B10		4.9%	4.3%	3.7%	3.0%	2.4%	1.8%	1.2%	0.6%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
640220.000	Footwear with upper straps or thongas assembled to the sole by means of plugs	6.7%	B10		4.9%	4.3%	3.7%	3.0%	2.4%	1.8%	1.2%	0.6%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Other footwear																							
640291.000	Covering the ankle																							
	- Incorporating a protective metal toe-cap	6.7%	B10		4.9%	4.3%	3.7%	3.0%	2.4%	1.8%	1.2%	0.6%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	- Other	8.0%	B10		5.8%	5.1%	4.4%	3.6%	2.9%	2.2%	1.5%	0.7%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
6402.99	Other																							
640299.010	- Shoes																							
	- Incorporating a protective metal toe-cap	6.7%	B10		4.9%	4.3%	3.7%	3.0%	2.4%	1.8%	1.2%	0.6%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	- Other	8.0%	B10		5.8%	5.1%	4.4%	3.6%	2.9%	2.2%	1.5%	0.7%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	- Sandals																							
640299.021	- Not covering the heels																							
	- Incorporating a protective metal toe-cap	6.7%	B15		5.4%	5.0%	4.6%	4.2%	3.8%	3.4%	2.9%	2.5%	2.1%	1.7%	1.3%	0.8%	0.4%	Free	Free	Free	Free	Free	Free	Free
	- Other	10.0%	B15		8.1%	7.5%	6.9%	6.3%	5.6%	5.0%	4.4%	3.8%	3.1%	2.5%	1.9%	1.3%	0.6%	Free	Free	Free	Free	Free	Free	Free
640299.029	- Other																							
	- Incorporating a protective metal toe-cap	6.7%	B15		5.4%	5.0%	4.6%	4.2%	3.8%	3.4%	2.9%	2.5%	2.1%	1.7%	1.3%	0.8%	0.4%	Free	Free	Free	Free	Free	Free	Free
	- Other	10.0%	B15		8.1%	7.5%	6.9%	6.3%	5.6%	5.0%	4.4%	3.8%	3.1%	2.5%	1.9%	1.3%	0.6%	Free	Free	Free	Free	Free	Free	Free
640299.090	- Other																							
	- Incorporating a protective metal toe-cap	6.7%	B15		5.4%	5.0%	4.6%	4.2%	3.8%	3.4%	2.9%	2.5%	2.1%	1.7%	1.3%	0.8%	0.4%	Free	Free	Free	Free	Free	Free	Free
	- Other	10.0%	B15		8.1%	7.5%	6.9%	6.3%	5.6%	5.0%	4.4%	3.8%	3.1%	2.5%	1.9%	1.3%	0.6%	Free	Free	Free	Free	Free	Free	Free
64.03	Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of leather																							
	Sports footwear																							
6403.12	Ski-boots, cross-country ski footwear and snowboard boots																							
640312.010	1 With outer soles of rubber, leather or composition leather	27.0%	B10		19.6%	17.2%	14.7%	12.3%	9.8%	7.4%	4.9%	2.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	As from 19th year		
640312.090	2 Other	30.0%	B10		21.8%	19.1%	16.4%	13.6%	10.9%	8.2%	5.5%	2.7%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
6403.19	Other																								
640319.010	1 With outer soles of rubber, leather or composition leather	27.0%	B10		19.6%	17.2%	14.7%	12.3%	9.8%	7.4%	4.9%	2.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
640319.090	2 Other	30.0%	B10		21.8%	19.1%	16.4%	13.6%	10.9%	8.2%	5.5%	2.7%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
6403.20	Footwear with outer soles of leather, and uppers which consist of leather straps across the instep and around the big toe																								
	- House footwear																								
640320.011	-- For the quantity within the limits of a tariff quota stipulated by a cabinet order which is effective at the time of import and under the conditions set out by relevant regulations which are effective at the time of import (hereinafter in this Chapter referred to as "the Pooled Quota")  Note: The tariff quota shall be calculated on the basis of 12,019,000 pairs and in consideration of imported quantity in the preceding fiscal year (April-Jarch), international market set in this and other 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 leather.		Xq1	The originating goods classified under the out-of-quota tariff line (640320.012) will receive preferential tariff treatment without the limit of quota quantity set out for this tariff line (640320.011).																					
640320.012	-- Other	24.0%	B10		17.5%	15.3%	13.1%	10.9%	8.7%	6.5%	4.4%	2.2%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	- Other																								

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	As from 19th year	
640320.021	For "the Pooled Quota"		Xq1	The originating goods classified under the out-of-quota tariff line (640320.022) will receive preferential treatment without the limit of quota quantity set out for this tariff line (640320.021).	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	Free
640320.022	Other footwear, incorporating a protective metal insole	21.6%	B10																					
6403.40	With outer soles of rubber, leather or composition leather																							
640340.011	For "the Pooled Quota"		Xq1	The originating goods classified under the out-of-quota tariff line (640340.012) will receive preferential treatment without the limit of quota quantity set out for this tariff line (640340.011).	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	Free
640340.012	Other	21.6%	B10																					
640340.021	For "the Pooled Quota"		Xq1	The originating goods classified under the out-of-quota tariff line (640340.022) will receive preferential treatment without the limit of quota quantity set out for this tariff line (640340.021).	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	Free

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	As from 19th year			
640340.022	Other footwear with outer soles of leather	24.0%	B10		17.5%	15.3%	13.1%	10.9%	8.7%	6.5%	4.4%	2.2%												Free		
6403.51	Covering the ankle																								Free	
640351.011	House footwear - For "the Pooled Quota"																									
			Xq1	The originating goods classified under the out-of-quota tariff line (640351.012) will receive preferential treatment without the limit of use quantity set out for this tariff line (640351.011)																						
640351.012	Other	24.0%	B10		17.5%	15.3%	13.1%	10.9%	8.7%	6.5%	4.4%	2.2%													Free	
640351.021	Footwear for gymnastics, athletics or similar activities	27.0%	B10		19.6%	17.2%	14.7%	12.3%	9.8%	7.4%	4.9%	2.5%														Free
640351.022	Other - For "the Pooled Quota"																									
			Xq1	The originating goods classified under the out-of-quota tariff line (640351.029) will receive preferential treatment without the limit of quota quantity set out for this tariff line (640351.022)																						
640351.029	Other	21.6%	B10		15.7%	13.7%	11.8%	9.8%	7.9%	5.9%	3.9%	2.0%														Free
6403.59	Slippers or other house footwear																									
			B15		24.4%	22.5%	20.6%	18.8%	16.9%	15.0%	13.1%	11.3%	9.4%	7.5%	5.6%	3.8%	1.9%									Free
640359.011	Slippers	30.0%	B15																							Free

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	As from 19th year	
640359.012	For "the Pooled Quota"		Xq1	The originating goods classified under the out-of-quota tariff line (640359.019) will receive preferential treatment without the limit of quota quantity set out for this tariff line (640359.012)	17.5%	15.3%	13.1%	10.9%	8.7%	6.5%	4.4%	2.2%												
640359.019	- Other	24.0%	B10																					Free
	2. Other																							
640359.020	(1) Footwear for gymnastics, athletes or similar activities	27.0%	B10		19.6%	17.2%	14.7%	12.3%	9.8%	7.4%	4.9%	2.5%												Free
	(2) Other																							
	For "the Pooled Quota"																							
	-- With an insole over 19 cm																							
	-- For men																							
640359.044			Xq1	The originating goods classified under the out-of-quota tariff line (640359.044) will receive preferential treatment without the limit of quota quantity set out for this tariff line (640359.044)																				
640359.045			Xq1	The originating goods classified under the out-of-quota tariff line (640359.045) will receive preferential treatment without the limit of quota quantity set out for this tariff line (640359.045)																				
	-- For women																							

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	As from 19th year			
640359/049	-- Other		Xq1	The originating goods classified under the out-of-quota tariff line (640359.111 or 640359.119) will receive preferential treatment without the limit of quota quantity set out in this tariff line (640359/049).																						
	- Other																									
	-- With an insole over 19 cm																									
640359/104	-- For men	21.6%	B10		15.7%	13.7%	11.8%	9.8%	7.9%	5.9%	3.9%	2.0%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
640359/105	-- For women	21.6%	B10		15.7%	13.7%	11.8%	9.8%	7.9%	5.9%	3.9%	2.0%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	-- Other																									
640359/111	-- Footwear made on a base or pattern of wood, not having an insole or a protective insole heel-cap	21.6%	B10		15.7%	13.7%	11.8%	9.8%	7.9%	5.9%	3.9%	2.0%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
640359/119	-- Other	21.6%	B10		15.7%	13.7%	11.8%	9.8%	7.9%	5.9%	3.9%	2.0%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	Other footwear																									
6403/91	Covering the ankle																									
	1 Footwear with outer soles of rubber or composition leather (excluding house footwear)																									
640391/011	(1) Footwear for gymnastics, athletics or similar activities	27.0%	B10		19.6%	17.2%	14.7%	12.3%	9.8%	7.4%	4.9%	2.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	(2) Other																									
640391/012	- For "the Pooled Quota"		Xq1	The originating goods classified under the out-of-quota tariff line (640391.019) will receive preferential treatment without the limit of quota quantity set out in this tariff line (640391/012).																						
640391/019	- Other	21.6%	B10		15.7%	13.7%	11.8%	9.8%	7.9%	5.9%	3.9%	2.0%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	As from 19th year
640391 021	2 Other (1) Footwear for gymnasiums, athletes or similar activities (2) Other	30.0%	B15		24.4%	22.5%	20.6%	18.8%	16.9%	15.0%	13.1%	11.3%	9.4%	7.5%	5.6%	3.8%	1.9%	Free	Free	Free	Free	Free	Free
640391 022	- For 'the Pooled Quota'		Xq1	The originating goods classified under the out-of-quota tariff line (640391 022) will receive preferential treatment without the limit of quota quantity set out for this tariff line (640391 022).	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																				
640399 011	1 Footwear with outer soles of rubber or composition leather (excluding slippers and other house footwear) (1) Footwear for gymnasiums, athletes or similar activities (2) Other	27.0%	B15		21.9%	20.3%	18.6%	16.9%	15.2%	13.5%	11.8%	10.1%	8.4%	6.8%	5.1%	3.4%	1.7%	Free	Free	Free	Free	Free	Free
640399 012	- For 'the Pooled Quota' -- With an insole over 19 cm --- For men		Xq1	The originating goods classified under the out-of-quota tariff line (640399 012) will receive preferential treatment without the limit of quota quantity set out for this tariff line (640399 012).																			



Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	As from 19th year	
640399.013	For women		Xq1	The originating goods classified under the out-of-quota tariff line (640399.016) will receive preferential tariff treatment without the limit of quota quantity set out for this tariff line (640399.013).																				
640399.014	Other		Xq1	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 quantity set out for this tariff line (640399.014).																				
	Other																							
	With an insole over 19 cm																							
640399.015	For men	21.6%	B10		15.7%	13.7%	11.8%	9.8%	7.9%	5.9%	3.9%	2.0%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
640399.016	For women	21.6%	B10		15.7%	13.7%	11.8%	9.8%	7.9%	5.9%	3.9%	2.0%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Other																							
640399.031	Footwear made on a base or plate of wood, having an inner sole or a protective insole	21.6%	B10		15.7%	13.7%	11.8%	9.8%	7.9%	5.9%	3.9%	2.0%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
640399.039	Other	21.6%	B10		15.7%	13.7%	11.8%	9.8%	7.9%	5.9%	3.9%	2.0%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Other																							
640399.021	Slippers, footwear for gymnastics, athletics or similar activities	30.6%	B15		24.4%	22.5%	20.6%	18.8%	16.9%	15.0%	13.1%	11.3%	9.4%	7.5%	5.6%	3.8%	1.9%	Free	Free	Free	Free	Free	Free	Free
	Other																							

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	As from 19th year	
640399/022	• For "the Pooled Quota"			The originating goods classified under the out-of-quota tariff line (640399/022) will receive preferential treatment without the limit of quota quantity set out for this tariff line (640399/022).																				
640399/029	• Other	24.0%	B10		17.5%	15.3%	13.1%	10.9%	8.7%	6.5%	4.4%	2.2%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
64.04	Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of textile materials																							
640411.000	Footwear with outer soles of rubber or plastics Sports footwear, tennis shoes, basketball shoes, gym shoes, training shoes and the like	8.0%	B10		5.8%	5.1%	4.4%	3.6%	2.9%	2.2%	1.5%	0.7%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
6404.19	Other																							
	1 With uppers containing furskin																							
	(1) With the uppers of leather in part (excluding slippers)																							
640419.111	• For "the Pooled Quota"			The originating goods classified under the out-of-quota tariff line (640419.111) will receive preferential treatment without the limit of quota quantity set out for this tariff line (640419.111).																				
640419.119	• Other	24.0%	B10		17.5%	15.3%	13.1%	10.9%	8.7%	6.5%	4.4%	2.2%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
640419.190	(2) Other	30.0%	B15		24.4%	22.5%	20.6%	18.8%	16.9%	15.0%	13.1%	11.3%	9.4%	7.5%	5.6%	3.8%	1.9%	Free	Free	Free	Free	Free	Free	Free
	2 Other																							
640419.210	- Jikatabi	6.7%	B10		4.9%	4.3%	3.7%	3.0%	2.4%	1.8%	1.2%	0.6%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
640419.220	- Canvas shoes	6.7%	B10		4.9%	4.3%	3.7%	3.0%	2.4%	1.8%	1.2%	0.6%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
640419.290	- Other	8.0%	B10		5.8%	5.1%	4.4%	3.6%	2.9%	2.2%	1.5%	0.7%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
6404.20	Footwear with outer soles of leather or composition leather																							

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	As from 19th year			
	1 With uppers containing furskin (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 line (640420.119) will receive preferential treatment without the limit of quota quantity set out for this tariff line (640420.111)	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	Free	Free	
640420.119	- Other	24.0%	B10																						Free	
640420.190	(2) Other	30.0%	B15		24.4%	22.5%	20.6%	18.8%	16.9%	15.0%	13.1%	11.3%	9.4%	7.5%	5.6%	3.8%	1.9%	Free	Free	Free	Free	Free	Free	Free	Free	
	2 With outer soles of leather (excluding those with uppers containing furskin)																									
	(1) Canvas shoes																									
	A With uppers of leather in part (excluding sports footwear and footwear for gymnastics, athletics or similar activities)																									
640420.211	- For "the Pooled Quota"		Xq1	The originating goods classified under the out-of-quota tariff line (640420.212) will receive preferential treatment without the limit of quota quantity set out for this tariff line (640420.211)	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	Free	Free	
640420.212	- Other	17.3%	B10																						Free	
640420.219	B Other	21.6%	B15		17.6%	16.2%	14.9%	13.5%	12.2%	10.8%	9.5%	8.1%	6.8%	5.4%	4.1%	2.7%	1.4%	Free	Free	Free	Free	Free	Free	Free	Free	
	(2) Other																									
	A With uppers of leather in part (excluding sports footwear, footwear for gymnastics, athletics or similar activities and slippers)																									

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	As from 19th year	
640420.221	• For 'the Pooled Quota'		Xq1	The originating goods classified under the out-of-quota tariff line (640420.222) will receive preferential treatment without the limit of quota quantity set out for this tariff line (640420.221).	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	Free
640420.222	- Other	24.0%	B10		17.5%	15.3%	13.1%	10.9%	8.7%	6.5%	4.4%	2.2%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
640420.229	B Other	30.0%	B15		24.4%	22.5%	20.6%	18.8%	16.9%	15.0%	13.1%	11.3%	9.4%	7.5%	5.6%	3.8%	1.9%	Free	Free	Free	Free	Free	Free	Free
640420.300	3 Other	6.7%	B10		4.9%	4.3%	3.7%	3.0%	2.4%	1.8%	1.2%	0.6%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	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 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).	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	Free
640510.119	- Other	24.0%	B10		17.5%	15.3%	13.1%	10.9%	8.7%	6.5%	4.4%	2.2%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
640510.190	(2) Other	30.0%	B15		24.4%	22.5%	20.6%	18.8%	16.9%	15.0%	13.1%	11.3%	9.4%	7.5%	5.6%	3.8%	1.9%	Free	Free	Free	Free	Free	Free	Free
640510.200	2 With outer soles of rubber, plastics or composition leather and uppers of composition leather	8.0%	B10		5.8%	5.1%	4.4%	3.6%	2.9%	2.2%	1.5%	0.7%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
640510.300	3 Other	3.4%	B10		2.5%	2.2%	1.9%	1.5%	1.2%	0.9%	0.6%	0.3%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
640520.000	With uppers of textile materials	3.4%	B10		2.5%	2.2%	1.9%	1.5%	1.2%	0.9%	0.6%	0.3%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
6405.90	Other																							

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	As from 19th year
	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, athletes or similar activities and slippers)																						
640590.111	- For "the Pooled Quota"		Xq1	The originating goods classified under the out-of-quota tariff line (640590.112) will receive preferential treatment without the limit of quota quantity set out for this tariff line (640590.111)																			
640590.112	- Other	24.0%	B10		17.5%	15.3%	13.1%	10.9%	8.7%	6.5%	4.4%	2.2%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
640590.119	B Other	30.0%	B15		24.4%	22.5%	20.6%	18.8%	16.9%	15.0%	13.1%	11.3%	9.4%	7.5%	5.6%	3.8%	1.9%	Free	Free	Free	Free	Free	Free
	(2) Other																						
	A With outer soles of leather (a) With uppers of leather in part (excluding sports footwear, footwear for gymnastics, athletics or similar activities and slippers) - For "the Pooled Quota"																						
640590.121			Xq1	The originating goods classified under the out-of-quota tariff line (640590.122) will receive preferential treatment without the limit of quota quantity set out for this tariff line (640590.121)																			
640590.122	- Other	24.0%	B10		17.5%	15.3%	13.1%	10.9%	8.7%	6.5%	4.4%	2.2%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
640590.128	(b) Other	30.0%	B15		24.4%	22.5%	20.6%	18.8%	16.9%	15.0%	13.1%	11.3%	9.4%	7.5%	5.6%	3.8%	1.9%	Free	Free	Free	Free	Free	Free
640590.129	B Other	8.0%	B10		5.8%	5.1%	4.4%	3.6%	2.9%	2.2%	1.5%	0.7%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
640590.200	2. Other	3.4%	B10		2.5%	2.2%	1.9%	1.5%	1.2%	0.9%	0.6%	0.3%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	As from 19th year	
64.06	Parts of footwear (including uppers whether or not attached to soles other than outer soles), removable in-soles, heel cushions and similar articles, gaiters, leggings and similar articles, and parts thereof																							
6406.10	Uppers and parts thereof, other than stiffeners																							
	1 Of leather or containing furskin																							
640610.110	- Uppers	25.0%	B15		20.3%	18.8%	17.2%	15.6%	14.1%	12.5%	10.9%	9.4%	7.8%	6.3%	4.7%	3.1%	1.6%	Free	Free	Free	Free	Free	Free	Free
640610.190	- Other	25.0%	B15		20.3%	18.8%	17.2%	15.6%	14.1%	12.5%	10.9%	9.4%	7.8%	6.3%	4.7%	3.1%	1.6%	Free	Free	Free	Free	Free	Free	Free
640610.200	2 Other	3.4%	B10		2.5%	2.2%	1.9%	1.5%	1.2%	0.9%	0.6%	0.3%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
640620.000	Outer soles and heels, of rubber or plastics	3.4%	B10		2.5%	2.2%	1.9%	1.5%	1.2%	0.9%	0.6%	0.3%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
6406.90	Other																							
	1 Of leather or containing furskin																							
640690.110	- Of leather, whether or not containing furskin	25.0%	B15		20.3%	18.8%	17.2%	15.6%	14.1%	12.5%	10.9%	9.4%	7.8%	6.3%	4.7%	3.1%	1.6%	Free	Free	Free	Free	Free	Free	Free
	- Other																							
640690.121	- Of wood	25.0%	B15		20.3%	18.8%	17.2%	15.6%	14.1%	12.5%	10.9%	9.4%	7.8%	6.3%	4.7%	3.1%	1.6%	Free	Free	Free	Free	Free	Free	Free
640690.129	- Of other materials	25.0%	B15		20.3%	18.8%	17.2%	15.6%	14.1%	12.5%	10.9%	9.4%	7.8%	6.3%	4.7%	3.1%	1.6%	Free	Free	Free	Free	Free	Free	Free
	2 Other																							
640690.210	- Of wood	3.4%	B10		2.5%	2.2%	1.9%	1.5%	1.2%	0.9%	0.6%	0.3%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
640690.290	- Of other materials	3.4%	B10		2.5%	2.2%	1.9%	1.5%	1.2%	0.9%	0.6%	0.3%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	SECTION XIII ARTICLES OF STONE, PLASTER, CEMENT, ASBESTOS, MICA OR SIMILAR MATERIALS, CERAMIC PRODUCTS, GLASS AND GLASSWARE																							
	Chapter 70 Glass and glassware																							
70.18	Glass beads, imitation pearls, imitation precious or semi-precious stones and similar glass smallwares, glass articles of other than precious metal, imitation pearls, imitation precious or semi-precious stones and other ornaments of lampwork glass, other than imitation jewellery, glass microspheres not exceeding 1 mm in diameter																							
701810.000	Glass beads, imitation pearls, imitation precious or semi-precious stones and similar glass smallwares	8.0%	B10		5.8%	5.1%	4.4%	3.6%	2.9%	2.2%	1.5%	0.7%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
7018.90	Other																							
701890.010	1 Combined with precious metal or metal plated with precious metal	6.6%	B10		4.8%	4.2%	3.6%	3.0%	2.4%	1.8%	1.2%	0.6%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	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																							
91.13	Watch straps, watch bands and watch bracelets and parts thereof																							
9113.90	Other																							
911390.110	1 Of leather or of composition leather (1) Containing furskin or combined or rimmed with precious metal metal clad with precious metal or metal plated with precious metal, precious stones, semi-precious stones, pearls, coral, elephants' tusks or Becco	16.0%	B10		11.6%	10.2%	8.7%	7.3%	5.8%	4.4%	2.9%	1.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	As from 19th year		
911390.190	(2) Other	10.0%	B10		7.3%	6.4%	5.5%	4.5%	3.6%	2.7%	1.8%	0.9%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
911390.210	(1) Composed of two or more materials, no account being taken of materials (for example, strings) used only for assembly	10.0%	B10		7.3%	6.4%	5.5%	4.5%	3.6%	2.7%	1.8%	0.9%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
<b>SECTION XX MISCELLANEOUS MANUFACTURED ARTICLES</b>																									
Chapter 94 Furniture; bedding, mattresses, mattress supports, cushions and similar stuffed furnishings; lamps and lighting fittings, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like; prefabricated buildings																									
94.01	Seats (other than those of heading 94.02), whether or not convertible into beds, and parts thereof																								
9401.90	Parts																								
	1 Of leather																								
940190.021	- Of a kind use for the motor vehicles	3.8%	B10		2.8%	2.4%	2.1%	1.7%	1.4%	1.0%	0.7%	0.3%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
940190.029	- Other	3.8%	B10		2.8%	2.4%	2.1%	1.7%	1.4%	1.0%	0.7%	0.3%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
Chapter 96 Miscellaneous manufactured articles																									
96.05																									
960500.000	Travel sets for personal toilet, sewing or shoe or clothes cleaning	6.6%	B10		4.8%	4.2%	3.6%	3.0%	2.4%	1.8%	1.2%	0.6%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

## ANNEX 2-B

### LIST OF GOODS REFERRED TO IN ARTICLES 2.15 AND 2.17<sup>1</sup>

Chapter	Description of goods
25	Salt; sulphur; earths and stone; plastering materials, lime and cement
26	Ores, slag and ash
27	Mineral fuels, mineral oils and products of their distillation; bituminous substances; mineral waxes
28	Inorganic chemicals; organic or inorganic compounds of precious metals, of rare-earth metals, of radioactive elements or of isotopes
71	Natural or cultured pearls, precious or semi-precious stones, precious metals, metals clad with precious metal, and articles thereof; imitation jewellery; coin
72	Iron and steel
73	Articles of iron or steel
74	Copper and articles thereof
75	Nickel and articles thereof
76	Aluminium and articles thereof
78	Lead and articles thereof
79	Zinc and articles thereof
80	Tin and articles thereof
81	Other base metals; cermets; articles thereof

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<sup>1</sup> This Annex is based on the Harmonized System, as amended on 1 January 2017.



## ANNEX 2-C

### MOTOR VEHICLES AND PARTS

#### ARTICLE 1

##### Definitions

1. For the purposes of this Annex:
  - (a) "WP.29" means the World Forum for Harmonization of Vehicle Regulations, acting within the framework of the United Nations and the Economic Commission for Europe;
  - (b) "1958 Agreement" means the Agreement concerning the Adoption of Harmonized Technical United Nations Regulations for Wheeled Vehicles, Equipment and Parts which can be Fitted and/or be Used on Wheeled Vehicles and the Conditions for Reciprocal Recognition of Approvals Granted on the Basis of these United Nations Regulations;
  - (c) "1998 Agreement" means the Agreement concerning the establishing of global technical regulations for wheeled vehicles, equipment and parts which can be fitted and/or be used on wheeled vehicles;
  - (d) "UN Regulation" means a United Nations Regulation established in accordance with the 1958 Agreement;
  - (e) "GTR" means a global technical regulation established and placed on the Global Registry in accordance with the 1998 Agreement;
  - (f) "applying a UN Regulation" means that a UN Regulation enters into force for a Party in accordance with the 1958 Agreement;

(g) "type approval" means the administrative decision by the competent authorities of a Party certifying that a type of vehicle, part or equipment conforms to the relevant administrative provisions and technical requirements; and

(h) "type approval certificate" means the document whereby the competent authorities officially certify that a type of vehicle, part or equipment has been granted a type approval.

2. For the purposes of this Annex, technical regulations and conformity assessment procedures are defined in accordance with paragraphs 1 and 3 of Annex 1 to the TBT Agreement.

## ARTICLE 2

### Scope

This Annex applies to all products of motor vehicles, their parts and equipment regulated by the 1958 Agreement or the 1998 Agreement with the exception of any motor vehicles, their parts and equipment used exclusively for agriculture or forestry, falling in particular under Chapters 40, 84, 85, 87 and 94 of the HS (hereinafter referred to as "covered products").

## ARTICLE 3

### Objectives

Recognising the importance of motor vehicles, their parts and equipment for trade, growth and employment, the objectives of this Annex are to:

(a) promote high levels of safety, environmental protection, energy efficiency and anti-theft performance of motor vehicles, their parts and equipment which can be fitted or used on wheeled vehicles;

- (b) facilitate trade between the Parties and access to their respective markets through regulatory cooperation as well as the elimination and prevention of adverse effects of non-tariff measures to trade;
- (c) enhance the international harmonisation of requirements in the context of WP.29 and the mutual recognition of type approvals granted in accordance with UN Regulations without requiring any further testing, documentation, certification or marking; and
- (d) achieve convergence of regulatory requirements of the Parties through the application of UN Regulations and GTRs.

#### ARTICLE 4

##### Relevant international standards and standardising body

The Parties recognise that the WP.29 is the relevant international standardising body for the covered products, and that UN Regulations and GTRs are relevant international standards for covered products.

#### ARTICLE 5

##### Application of existing UN Regulations

1. Each Party shall accept on its market products which are covered by a type approval certificate, under the 1958 Agreement, for the UN Regulations specified in Appendix 2-C-1 as compliant with its domestic technical regulations and conformity assessment procedures, in the area regulated by the relevant UN Regulation, without requiring any further testing, documentation, certification or marking.

2. The Parties shall consult, with a view to ensuring safety and environmental protection and to promoting harmonisation of technical regulations under the 1958 Agreement, and shall agree on the dates for applying the UN Regulations specified in Appendix 2-C-2 no later than seven years after the date of entry into force of this Agreement. When the Parties, during those consultations, consider it necessary to amend a specific UN Regulation in order to agree on the date of application, the provisions of Article 6 of this Annex apply.

## ARTICLE 6

### Amendments to existing UN Regulations

1. Whenever a Party considers it necessary to amend a UN Regulation listed in Appendix 2-C-1 or 2-C-2, that Party shall consult with the other Party to consider amending the UN Regulation.
2. If the Parties agree on amending the UN Regulation, the Parties shall cooperate to develop a draft amendment, taking into account the road traffic environment of each Party, and to submit it to WP.29. The Parties shall cooperate with a view to the early adoption of the draft amendment at WP.29.
3. If the Parties agree that an amended UN Regulation listed in Appendix 2-C-2 does not significantly diverge from the draft amendment developed by the Parties, each Party shall accept type approvals granted pursuant to the amended UN Regulation no later than the date specified therein. In case of disagreement between the Parties, the rights and obligations of the 1958 Agreement shall apply.

## ARTICLE 7

### Establishment of new UN Regulations

1. Whenever a Party considers it necessary to establish a new UN Regulation, that Party shall consult with the other Party with a view to ensuring safety and environmental protection and to promoting harmonisation of technical regulations.
2. If the Parties agree on establishing a new UN Regulation, they shall cooperate to develop a joint draft UN Regulation and to submit it to WP.29. The Parties will cooperate aiming at the early adoption of that draft UN Regulation at WP.29.
3. If the Parties agree that the newly adopted UN Regulation does not significantly diverge from the original joint draft referred to in paragraph 2, each Party shall accept type approvals granted pursuant to that new UN Regulation as from the date specified in that UN Regulation and include it in the list of Appendix 2-C-1. In case of disagreement between the Parties, the rights and obligations of the 1958 Agreement shall apply.

## ARTICLE 8

### Ceasing to apply UN Regulations

1. In exceptional circumstances where a Party intends to cease applying a UN Regulation listed in Appendix 2-C-1 or 2-C-2, that Party shall notify its intention to the other Party. This notification shall be done one year in advance of the date on which the application of the UN Regulation would cease.
2. Before ceasing to apply a UN Regulation, a Party shall engage in a dialogue with the other Party to explore alternative actions or measures available under the 1958 Agreement.
3. After a Party has explained duly substantiated reasons, that Party may decide to cease applying a UN Regulation in accordance with the 1958 Agreement.

## ARTICLE 9

### Updating of appendices

1. The Parties shall, based on the assessment of the Working Group on Motor Vehicles and Parts established pursuant to paragraph 1 of Article 23.4, amend Appendix 2-C-1 or 2-C-2 by decision of the Joint Committee in accordance with paragraph 3 and subparagraph 4(b) of Article 24.2, in order to reflect amendments agreed pursuant to paragraph 3 of Article 6 of this Annex, to include a new UN Regulation pursuant to paragraph 3 of Article 7 of this Annex, to delist a UN Regulation the application of which has ceased under paragraph 3 of Article 8 of this Annex and to reflect the transfer of a UN Regulation from Appendix 2-C-2 to Appendix 2-C-1 referred to in paragraph 2.
2. The dates agreed pursuant to paragraph 2 of Article 5 of this Annex shall be included in Appendix 2-C-2. When a UN Regulation specified in Appendix 2-C-2 is applied, it shall be transferred to Appendix 2-C-1.
3. If the Parties cannot agree on the specific amendment in the consultations pursuant to paragraph 2 of Article 5 in conjunction with Article 6 of this Annex, the Parties may change the date for applying such UN Regulation or agree to remove it from Appendix 2-C-2.

## ARTICLE 10

### International whole vehicle type approvals

1. Each Party shall apply UN Regulation No. 0 and accept products under the 1958 Agreement of the other Party for which an International Whole Vehicle Type Approval certificate has been issued as complying with all domestic technical regulations and conformity assessment procedures in the areas covered by the International Whole Vehicle Type Approval, without requiring any further testing, documentation, certification or marking.

2. The Parties agree to cooperate in the implementation of UN Regulation No. 0 to facilitate its worldwide use and to cooperate in enlarging the coverage of UN Regulation No. 0 to additional vehicle categories.

## ARTICLE 11

### Amending existing domestic technical regulations

1. The Parties shall refrain from amending existing domestic technical regulations in a manner that renders them more trade-restrictive than necessary to fulfil a legitimate objective for the importation and the putting into service on their domestic market of products for which type approvals have been granted pursuant to UN Regulations.
2. Recognising the importance of international efforts on harmonisation of technical regulations through UN Regulations, the Parties shall consider positively an increase in their convergence with existing UN Regulations when amending an existing domestic technical regulation with a view to enhancing safety and environmental protection.

## ARTICLE 12

### Introducing domestic technical regulations

1. The Parties shall refrain from introducing any new domestic technical regulations or conformity assessment procedures which have the effect of preventing or increasing the burden for the importation and the putting into service on their domestic market of products for which type approvals have been granted under UN Regulations applied by both Parties, for the areas covered by those UN Regulations unless such domestic technical regulations or conformity assessment procedures are explicitly provided for by those UN Regulations.

2. Except for cases where the Parties complied with Articles 6 and 7 of this Annex, when a Party intends to develop or amend a domestic technical regulation or conformity assessment procedure in areas not covered by existing UN Regulations, that Party shall:
  - (a) inform the regulatory authorities of the other Party of the regulatory objective and plan as well as transmit any regulatory justification or existing impact assessment regarding the intended domestic technical regulation or conformity assessment procedure at an early stage;
  - (b) assess the possibility to develop and adopt a new UN Regulation or to amend an existing UN Regulation in the area in which that Party intends to introduce a domestic technical regulation or conformity assessment procedure; and
  - (c) notify the Co-Chair of the Working Group on Motor Vehicles and Parts of the other Party when that Party decides to introduce a domestic technical regulation or conformity assessment procedure in an area not covered by a UN Regulation.

## ARTICLE 13

### Consultation procedure

1. When a Party decides to introduce or to amend a domestic technical regulation or conformity assessment procedure in accordance with this Agreement, the other Party may request consultations with that Party, which shall accept those consultations without delay. During those consultations, the Parties shall cooperate to develop a solution to minimise negative effects on bilateral trade. In situations where the Party requires an immediate action, that Party may adopt the domestic technical regulation or conformity assessment procedure before the completion of such consultations. That Party shall communicate and substantiate the urgency and imminent risks to safety or the environment.



2. If the Parties fail to agree on a solution, the Party referred to in paragraph 1 may adopt its domestic technical regulation or conformity assessment procedure and the other Party may have recourse to dispute settlement under Chapter 22 in accordance with Article 19 of this Annex if it deems that that domestic technical regulation or conformity assessment procedure could adversely affect trade between the Parties.
3. The decision of the other Party whether or not to invoke consultations under paragraph 1 is without prejudice to the right of that other Party to have recourse to dispute settlement under Chapter 22 in accordance with Article 19 of this Annex with respect to a new or amended domestic technical regulation or conformity assessment procedure adopted by the Party referred to in paragraph 1.

## ARTICLE 14

### Products with new technologies or new features

A Party shall not prevent or unduly delay the placing on its market of a covered product on the ground that it incorporates a new technology or a new feature which has not yet been regulated unless there are duly substantiated risks to human health, safety or the environment. Each Party shall implement the relevant provisions of the 1958 Agreement relating to new technologies.

## ARTICLE 15

### Regulatory exception clause

1. If there are urgent and compelling risks for human health, safety or the environment, a Party may refuse the placing of a covered product on its market or may require the withdrawal from its market of a covered product which is compliant with the technical regulations and conformity assessment procedures referred to in this Annex. Such a refusal or requirement shall not constitute a means of arbitrary or unjustifiable discrimination against the products of the other Party or a disguised restriction on trade.

2. A Party's refusal or requirement referred to in paragraph 1 shall be notified to the other Party and to the manufacturer or the importer before its entry into force. The notification shall be accompanied by an objective, reasoned and detailed explanation of the risks and the measures, and any relevant scientific and technical evidence. The Party referred to in paragraph 1 shall endeavour to solve the situation via the application of the procedure referred to in Article 4 of the 1958 Agreement.

## ARTICLE 16

### Regulatory measures restricting trade

Each Party shall refrain from nullifying or impairing the market access benefits accruing to the other Party under this Annex through other regulatory measures specific to the sector covered by this Annex. This is without prejudice to the right to adopt regulatory measures necessary for safety, environmental protection or public health and the prevention of deceptive practices, provided that such measures are based on substantiated scientific or technical information and that the relevant cooperation provided for in this Annex has been undertaken in good faith.

## ARTICLE 17

### Joint cooperation

1. In order to further facilitate trade in motor vehicles, their parts and equipment and to address market access problems before they arise, while ensuring safety and environmental protection, the Parties agree to cooperate on any matters concerning covered products.
2. Each Party shall respond to written and duly substantiated questions and comments by the other Party regarding any aspects concerning covered products. Such response shall be made in writing, in a timely manner and within a time period not exceeding 60 days after the date of receipt of those questions or comments.

3. Following the exchanges referred to in paragraph 2, the Parties shall cooperate to promptly clarify any remaining issues concerning covered products and, where possible, address those issues with a view to seeking a mutually satisfactory solution.

## ARTICLE 18

### Safeguard

1. During the 10 years following the entry into force of this Agreement, each of the Parties reserves the right to suspend equivalent concessions or other equivalent obligations in the event that the other Party:<sup>1</sup>
  - (a) does not apply or ceases applying a UN Regulation as specified in Appendix 2-C-1; or
  - (b) introduces or amends any other regulatory measure that nullifies or impairs the benefits of the application of a UN Regulation as specified in Appendix 2-C-1.
2. Suspensions pursuant to paragraph 1 shall remain in force only until a decision is made in accordance with the accelerated dispute settlement procedure referred to in Article 19 of this Annex or a mutually acceptable solution is found, including through consultations under subparagraph (b) of Article 19 of this Annex, whichever is earlier.

## ARTICLE 19

### Accelerated dispute settlement

Chapter 22 applies to this Annex subject to the following modifications:

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<sup>1</sup> The level of the suspension of concessions or other obligations shall be no more than the level of the amount of the bilateral trade between the Parties of products covered by the UN Regulation referred to in subparagraph 1(a) or (b).

- (a) disputes concerning the interpretation or application of this Annex shall be considered as matters of urgency;
- (b) the period for consultations provided for in paragraph 4 of Article 22.5 shall be reduced from 45 days to 15 days;
- (c) the period for the issuance of the interim report of the panel provided for in paragraph 1 of Article 22.18 shall be reduced from 120 days to 60 days after the date of the establishment of the panel;
- (d) the period for the issuance of the final report provided for in paragraph 1 of Article 22.19 shall be reduced from 30 days to 15 days after the date of the issuance of the interim report; and
- (e) the following paragraph shall be deemed to be added to Article 22.20: "The reasonable period of time should normally not exceed 90 days, and shall in no case exceed 150 days from the date of the issuance of the final report in cases where the adoption of a measure by the Party complained against does not require legislative action in order to bring that Party into compliance."

## ARTICLE 20

### Working Group on Motor Vehicles and Parts

1. The Working Group on Motor Vehicles and Parts established pursuant to paragraph 1 of Article 23.4 shall be responsible for the effective implementation and operation of this Annex.
2. The functions of this Working Group shall be to:
  - (a) discuss any matter arising under this Annex, upon a Party's request;
  - (b) assess the need for amending Appendices 2-C-1 and 2-C-2, in accordance with Articles 5 to 9 of this Annex;

- (c) carry out cooperation in accordance with this Annex;
  - (d) carry out consultations in accordance with Article 13 of this Annex;
  - (e) establish *ad hoc* working groups at the request of either Party, in order to address a specific issue raised by a Party; and
  - (f) carry out other functions as may be delegated by the Joint Committee pursuant to subparagraph 5(b) of Article 23.1.
3. Notwithstanding subparagraphs 4(a) and (c) of Article 23.4, the Working Group shall meet on request of a Party at such venues as mutually determined.

APPENDIX 2-C-1

UN REGULATIONS APPLIED BY BOTH PARTIES

Regulation No.	Title
3	Uniform provisions concerning the approval of retro-reflecting devices for power-driven vehicles and their trailers
4	Uniform provisions concerning the approval of devices for the illumination of rear registration plates of power-driven vehicles and their trailers
6	Uniform provisions concerning the approval of direction indicators for power-driven vehicles and their trailers
7	Uniform provisions concerning the approval of front and rear position lamps, stop-lamps and end-outline marker lamps for motor vehicles and their trailers
10	Uniform provisions concerning the approval of vehicles with regard to electromagnetic compatibility
11	Uniform provisions concerning the approval of vehicles with regard to door latches and door retention components
12	Uniform provisions concerning the approval of vehicles with regard to the protection of the driver against the steering mechanism in the event of impact
13	Uniform provisions concerning the approval of vehicles of categories M, N and O with regard to braking
13-H	Uniform provisions concerning the approval of passenger cars with regard to braking
14	Uniform provisions concerning the approval of vehicles with regard to safety-belt anchorages
16	Uniform provisions concerning the approval of: I. Safety-belts, restraint systems, child restraint systems and ISOFIX child restraint systems for occupants of power-driven vehicles II. Vehicles equipped with safety-belts, safety-belt reminders, restraint systems, child restraint systems and ISOFIX child restraint systems and i-Size child restraint systems
17	Uniform provisions concerning the approval of vehicles with regard to the seats, their anchorages and any head restraints
19	Uniform provisions concerning the approval of power-driven vehicle front fog lamps
21	Uniform provisions concerning the approval of vehicles with regard to their interior fittings
23	Uniform provisions concerning the approval of reversing and manoeuvring lamps for power-driven vehicles and their trailers

Regulation No.	Title
25	Uniform provisions concerning the approval of head restraints (headrests), whether or not incorporated in vehicle seats
26	Uniform provisions concerning the approval of vehicles with regard to their external projections
27	Uniform provisions concerning the approval of advance-warning triangles
28	Uniform provisions concerning the approval of audible warning devices and of motor vehicles with regard to their audible signals
30	Uniform provisions concerning the approval of pneumatic tyres for motor vehicles and their trailers
34	Uniform provisions concerning the approval of vehicles with regard to the prevention of fire risks
37	Uniform provisions concerning the approval of filament light sources for use in approved lamps of power-driven vehicles and of their trailers
38	Uniform provisions concerning the approval of rear fog lamps for power-driven vehicles and their trailers
39	Uniform provisions concerning the approval of vehicles with regard to the speedometer and odometer equipment including its installation
41	Uniform provisions concerning the approval of motor cycles with regard to noise
43	Uniform provisions concerning the approval of safety glazing materials and their installation on vehicles
44	Uniform provisions concerning the approval of restraining devices for child occupants of power-driven vehicles ("Child Restraint Systems")
45	Uniform provisions concerning the approval of headlamp cleaners, and of power-driven vehicles with regard to headlamp cleaners
46	Uniform provisions concerning the approval of devices for indirect vision and of motor vehicles with regard to the installation of these devices
48	Uniform provisions concerning the approval of vehicles with regard to the installation of lighting and light-signalling devices
50	Uniform provisions concerning the approval of front position lamps, rear position lamps, stop lamps, direction indicators and rear-registration-plate illuminating devices for vehicles of category L
51	Uniform provisions concerning the approval of motor vehicles having at least four wheels with regard to their sound emissions
53	Uniform provisions concerning the approval of category L3 vehicles with regard to the installation of lighting and light-signalling devices
54	Uniform provisions concerning the approval of pneumatic tyres for commercial vehicles and their trailers

Regulation No.	Title
58	Uniform provisions concerning the approval of: I. Rear underrun protective devices (RUPDs) II. Vehicles with regard to the installation of an RUPD of an approved type III. Vehicles with regard to their rear underrun protection (RUP)
60	Uniform provisions concerning the approval of two-wheeled motor cycles and mopeds with regard to driver-operated controls including the identification of controls, tell-tales and indicators
62	Uniform provisions concerning the approval of power-driven vehicles with handlebars with regard to their protection against unauthorized use
64	Uniform provisions concerning the approval of vehicles with regard to their equipment which may include: a temporary use spare unit, run flat tyres and/or a run flat system and/or extended mobility tyres
66	Uniform provisions concerning the approval of large passenger vehicles with regard to the strength of their superstructure
70	Uniform provisions concerning the approval of rear marking plates for heavy and long vehicles
75	Uniform provisions concerning the approval of pneumatic tyres for L-category vehicles
77	Uniform provisions concerning the approval of parking lamps for power-driven vehicles
78	Uniform provisions concerning the approval of vehicles of categories L1, L2, L3, L4 and L5 with regard to braking
79	Uniform provisions concerning the approval of vehicles with regard to steering equipment
80	Uniform provisions concerning the approval of seats of large passenger vehicles and of these vehicles with regard to the strength of the seats and their anchorages
81	Uniform provisions concerning the approval of rear-view mirrors of two-wheeled power-driven vehicles with or without side car, with regard to the mounting of rear-view mirrors on handlebars
85	Uniform provisions concerning the approval of internal combustion engines or electric drive trains intended for the propulsion of motor vehicles of categories M and N with regard to the measurement of the net power and the maximum 30 minutes power of electric drive trains
87	Uniform provisions concerning the approval of daytime running lamps for power-driven vehicles
91	Uniform provisions concerning the approval of side-marker lamps for motor vehicles and their trailers



Regulation No.	Title
93	Uniform provisions concerning the approval of: I. Front underrun protective devices (FUPDs) II. Vehicles with regard to the installation of an FUPD of an approved type III. Vehicles with regard to their front underrun protection (FUP)
94	Uniform provisions concerning the approval of vehicles with regard to the protection of the occupants in the event of a frontal collision
95	Uniform provisions concerning the approval of vehicles with regard to the protection of the occupants in the event of a lateral collision
98	Uniform provisions concerning the approval of motor vehicle headlamps equipped with gas-discharge light sources
99	Uniform provisions concerning the approval of gas-discharge light sources for use in approved lamps of power-driven vehicles
100	Uniform provisions concerning the approval of vehicles with regard to specific requirements for the electric power train
104	Uniform provisions concerning the approval of retro-reflective markings for vehicles of category M, N and O
110	Uniform provisions concerning the approval of: I. Specific components of motor vehicles using compressed natural gas (CNG) and/or liquefied natural gas (LNG) in their propulsion system II. Vehicles with regard to the installation of specific components of an approved type for the use of compressed natural gas (CNG) and/or liquefied natural gas (LNG) in their propulsion system
112	Uniform provisions concerning the approval of motor vehicle headlamps emitting an asymmetrical passing-beam or a driving-beam or both and equipped with filament lamps and/or Light-Emitting Diode (LED) modules
113	Uniform provisions concerning the approval of motor vehicle headlamps emitting a symmetrical passing-beam or a driving-beam or both and equipped with filament, gas-discharge light sources or LED modules
116	Uniform provisions concerning the protection of motor vehicles against unauthorized use
117	Uniform provisions concerning the approval of tyres with regard to rolling sound emissions and/or to adhesion on wet surfaces and/or to rolling resistance
119	Uniform provisions concerning the approval of cornering lamps for power-driven vehicles
121	Uniform provisions concerning the approval of vehicles with regard to the location and identification of hand controls, tell-tales and indicators
123	Uniform provisions concerning the approval of adaptive front-lighting systems (AFS) for motor vehicles

Regulation No.	Title
125	Uniform provisions concerning the approval of motor vehicles with regard to the forward field of vision of the motor vehicle driver
127	Uniform provisions concerning the approval of motor vehicles with regard to their pedestrian safety performance
128	Uniform provisions concerning the approval of Light Emitting Diode (LED) light sources for use in approved lamps on power-driven vehicles and their trailers
129	Uniform provisions concerning the approval of Enhanced Child Restraint Systems (ECRS)
130	Uniform provisions concerning the approval of motor vehicles with regard to the Lane Departure Warning System (LDWS)
131	Uniform provisions concerning the approval of motor vehicles with regard to the Advanced Emergency Braking Systems (AEBS)
134	Uniform provisions concerning the approval of motor vehicles and their components with regard to the safety-related performance of hydrogen-fuelled vehicles (HFCV) <sup>1</sup>
135	Uniform provisions concerning the approval of vehicles with regard to their Pole Side Impact performance (PSI)
136	Uniform provisions concerning the approval of vehicles of category L with regard to specific requirements for the electric power train

- <sup>1</sup> For Japan, to the extent that the containers are marked in accordance with Article 46 of the High Pressure Gas Safety Act (Law No.204 of 1951) of Japan, the conditions to approve a vehicle type that has been approved by the type approval authority of the United Kingdom in accordance with UN Regulation No.134 shall be as follows:
- (a) at the time of application pursuant to the High Pressure Gas Safety Act of Japan, the manufacturer or its legal representative in Japan shall present that:
    - (i) the material of the containers is equivalent to SUS F 316L specified under JIS (Japan Industrial Standard) G 3214; for the purposes of this subparagraph, the compliance with DIN1.4435 as of the date of entry into force of this Agreement is considered as fulfilling of this requirement;
    - (ii) "the Nickel Equivalent" (mass %) is more than 28.5; for the purposes of this subparagraph, "Nickel Equivalent" (mass %) is defined as: "12.6[C]+0.35[Si]+1.05[Mn]+[Ni]+0.65[Cr]+0.98[Mo]" and shall be proved by the Material Mill Sheet; and
    - (iii) the test result for "Reduction of Area" is more than 75 %; in case the test result is between 72 % and 75 %, the application will be examined taking into account "the Nickel Equivalent"; and
  - (b) individual vehicles are subject to a two-year periodic inspection for the hydrogen storage system in accordance with Articles 49 and 49-4 of the High Pressure Gas Safety Act of Japan and the system shall be removed after 15 years from the date of production.

This footnote shall cease to have effect at the time when both Parties have completed the work in the Phase 2 of GTR No. 13 Global technical regulation on hydrogen and fuel cell vehicles and have applied the corresponding UN Regulation under the 1958 Agreement.

Regulation No.	Title
137	Uniform provisions concerning the approval of passenger cars in the event of a frontal collision with focus on the restraint system
138	Uniform provisions concerning the approval of Quiet Road Transport Vehicles with regard to their reduced audibility
139	Uniform provisions concerning the approval of passenger cars with regard to Brake Assist Systems (BAS)
140	Uniform provisions concerning the approval of passenger cars with regard to Electronic Stability Control (ESC) systems
141	Uniform provisions concerning the approval of vehicles with regard to their Tyre Pressure Monitoring Systems (TPMS)
142	Uniform provisions concerning the approval of motor vehicles with regard to the installation of their tyres
144	Uniform provisions concerning: Ia. Accident Emergency Call Components (AECC) Ib. Accident Emergency Call Devices (AECD) which are intended to be fitted to vehicles of categories M1 and N1 II. Vehicles with regard to their Accident Emergency Call Systems (AECS) when equipped with an AECD of an approved type III. Vehicles with regard to their Accident Emergency Call Systems (AECS) when equipped with an AECD of non approved type
145	Uniform provisions concerning the approval of vehicles with regard to ISOFIX anchorage systems ISOFIX top tether anchorages and i-Size seating positions
146	Uniform provisions concerning the approval of motor vehicles and their components with regard to the safety-related performance of hydrogen-fuelled vehicles of categories L1, L2, L3, L4 and L5
148	Uniform provisions concerning the approval of light-signalling devices (lamps) for power-driven vehicles and their trailers
149	Uniform provisions concerning the approval of road illumination devices (lamps) and systems for power-driven vehicles
150	Uniform provisions concerning the approval of retro-reflective devices and markings for power-driven vehicles and their trailers
151	Uniform provisions concerning the approval of motor vehicles with regard to the Blind Spot Information System for the Detection of Bicycles
152	Uniform provisions concerning the approval of motor vehicles with regard to the Advanced Emergency Braking System (AEBS) for M1 and N1 vehicles

APPENDIX 2-C-2

UN REGULATIONS APPLIED BY ONE OF THE PARTIES  
AND NOT YET CONSIDERED BY THE OTHER PARTY

Regulation No.	Title	Date of application by the other Party <sup>1</sup>
73	Uniform provisions concerning the approval of: I. Vehicles with regard to their lateral protection devices (LPD) II. Lateral protection devices (LPD) III. Vehicles with regard to the installation of LPD of an approved type according to Part II of this Regulation	
126	Uniform provisions concerning the approval of partitioning systems to protect passengers against displaced luggage, supplied as non original vehicle equipment	

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<sup>1</sup> Dates to be agreed in accordance with paragraph 2 of Article 5 of this Annex.

## ANNEX 2-D

### FACILITATION OF SHOCHU EXPORT

Single distilled *shochu*, as defined in subparagraph 10 of Article 3 of the Liquor Tax Law (Law No. 6 of 1953) of Japan, produced by pot still and bottled in Japan, shall be allowed to be placed on the market of the United Kingdom in traditional bottles of four *go*(合)<sup>1</sup>, five *go*(合)<sup>2</sup> or one *sho*(升)<sup>3</sup>, provided that other applicable legal requirements of the United Kingdom are fulfilled.

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<sup>1</sup> One *go*(合) is equal to 180 ml.

<sup>2</sup> The United Kingdom shall comply with the obligation with regard to traditional bottles of five *go*(合) referred to in this Annex subject to the completion of its necessary domestic procedures. The United Kingdom shall expeditiously take necessary steps to ensure the fulfilment of this obligation and shall notify Japan no later than 90 days after the date of entry into force of this Agreement of the completion of its domestic procedures necessary for the fulfilment of this obligation.

<sup>3</sup> One *sho*(升) is equal to 1,800 ml.

## ANNEX 2-E

### FACILITATION OF WINE PRODUCT EXPORT

#### PART 1

#### United Kingdom

#### SECTION A

Laws and regulations of the United Kingdom  
referred to in subparagraphs 1(a) and 2(a) of Article 2.24

The product definitions and the oenological practices authorised and restrictions applied in the United Kingdom referred to in subparagraphs 1(a) and 2(a) of Article 2.24 are set out in the following laws and regulations:

- Regulation (EU) No 1308/2013 of the European Parliament and of the Council of 17 December 2013 establishing a common organisation of the markets in agricultural products and repealing Council Regulations (EEC) No 922/72, (EEC) No 234/79, (EC) No 1037/2001 and (EC) No 1234/2007 (OJ L 347, 20.12.2013, p. 671), in particular production rules in the wine sector, in accordance with Articles 75, 78, 80, 81, 83 and 91, Part II of Annex VII and Parts I and II of Annex VIII to that Regulation, provided that they concern products within the scope of Section C of Chapter 2;

- Commission Delegated Regulation (EU) 2019/934 of 12 March 2019 supplementing Regulation (EU) No 1308/2013 of the European Parliament and of the Council as regards wine-growing areas where the alcoholic strength may be increased, authorised oenological practices and restrictions applicable to the production and conservation of grapevine products, the minimum percentage of alcohol for by-products and their disposal, and publication of OIV files (OJ L 149, 7.6.2019, p. 1), provided that they concern products within the scope of Section C of Chapter 2; and
- Commission Implementing Regulation (EU) 2019/935 of 16 April 2019 laying down rules for the application of Regulation (EU) No 1308/2013 of the European Parliament and of the Council as regards analysis methods for determining the physical, chemical and organoleptic characteristics of grapevine products and notifications of Member States decisions concerning increases in natural alcoholic strength (OJ L 149, 7.6.2019, p. 53), provided that they concern products within the scope of Section C of Chapter 2.

## SECTION B

Oenological practices for phase one referred to in subparagraph 2(b) of Article 2.24

The oenological practices in the United Kingdom for phase one referred to in subparagraph 2(b) of Article 2.24 shall comprise the following:

- Calcium alginate;
- Caramel;
- L(+) tartaric acid;
- Lysozyme;
- Microcrystalline cellulose;
- Oak chips;

- Perlite;
- Potassium alginate;
- Potassium bisulphite = potassium hydrogen sulphite;
- Potato protein; and
- Yeast protein extracts.

### SECTION C

Oenological practices for phase two referred to in paragraph 2 of Article 2.25

The oenological practices in the United Kingdom for phase two referred to in paragraph 2 of Article 2.25 shall comprise the following:

- Ammonium bisulphite;
- Calcium carbonate + double calcium salt of L(+) tartaric and L(-) malic acids;
- Chitin-glucan derived from *Aspergillus*;
- Dimethyldicarbonate (DMDC);
- Metatartaric acid;
- Neutral potassium tartrate;
- Neutral salt of potassium DL tartaric acid; and
- Polyvinylimidazole-polyvinylpyrrolidone copolymers (PVI/PVP).



## SECTION D

Oenological practices for phase three referred to in paragraph 2 of Article 2.26

The oenological practices in the United Kingdom for phase three referred to in paragraph 2 of Article 2.26 shall comprise the following:

- Argon;
- Calcium phytate;
- Calcium tartrate;
- Copper sulphate;
- Kaolin (aluminium silicate);
- Malolactic fermentation activators;
- Potassium bicarbonate = potassium hydrogen carbonate = potassium acid carbonate;
- Potassium caseinate; and
- Potassium ferrocyanide.

## PART 2

### Japan

#### SECTION A

Laws and regulations of Japan referred to in subparagraphs 1(a) and 2(a) of Article 2.24

The product definitions and the oenological practices authorised and restrictions applied in Japan referred to in subparagraphs 1(a) and 2(a) of Article 2.24 are set out in the following laws and regulations:

- Paragraph 1 of Article 2, subparagraph 13 of Article 3 and paragraphs 2 and 9 of Article 43 of the Liquor Tax Law (Law No. 6 of 1953), provided that they concern products within the scope of Section C of Chapter 2;
- Paragraphs 1, 2 and 4 of Article 7 and paragraph 15 of Article 50 of the Cabinet Order for Enforcement of the Liquor Tax Law (Cabinet Order No. 97 of 1962), provided that they concern products within the scope of Section C of Chapter 2;
- Subparagraphs 8.2 and 8.3 of Article 13 of the Regulation for Enforcement of the Liquor Tax Law (Ministerial Ordinance of Ministry of Finance No. 26 of 1962), provided that they concern products within the scope of Section C of Chapter 2;
- Paragraphs 3, 5, 7 and 15 of the "general provisions" as well as paragraphs 1 to 4, 6, 7, 9 and 11 of "the definitions of fruit wine and sweet fruit wine" of Article 3 of Part II, and subparagraph 3.6 of Article 86-6 of Chapter 1 of Part VIII of the Notification of the Interpretation of the Liquor Tax Law and Other Laws and Orders relating to the Administration of Liquor Affairs, Etc. (Notification of National Tax Agency of 1999), provided that they concern products within the scope of Section C of Chapter 2;

- The Notice on determination of the items of liquor to which the materials for the preservation of liquors can be blended (Notice of National Tax Agency No. 5 of 1997), provided that it concerns products within the scope of Section C of Chapter 2;
- The Notification of the handling of the "materials which can be blended to the liquors for the preservation of them" (Notification of National Tax Agency of 1997), provided that it concerns products within the scope of Section C of Chapter 2; and
- Subparagraph 1.3 and the Annex table of the Notice on establishing labelling standards for manufacturing process and quality of wine, etc. (Notice of National Tax Agency No. 18 of 2015), provided that they concern products within the scope of Section C of Chapter 2.

## SECTION B

Oenological practices for phase one referred to in subparagraph 1(b) of Article 2.24

The oenological practices in Japan for phase one referred to in subparagraph 1(b) of Article 2.24 shall comprise the following:

(a) Enrichment

Enrichment by sucrose, glucose and fructose (hereinafter referred to as "saccharides") may be applied, except where the weight<sup>1</sup> of saccharides used for enrichment exceeds the weight of saccharides which the original grape must contains.<sup>2</sup>

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<sup>1</sup> The weight of saccharides used for enrichment shall be expressed as inverted saccharides: weight of inverted saccharides = weight of glucose + weight of fructose + weight of sucrose x 1.05.

<sup>2</sup> For the purposes of Section C of Chapter 2, both enrichment and acidification shall not be applied to the same product as referred to in paragraph 7 of Point C of Part I of Annex VIII to Regulation (EU) No 1308/2013.

(b) Acidification and de-acidification

Acidification or de-acidification may be applied, except where such practice is not in accordance with Section 3.3(a) of Codex General Standard for Food Additives.<sup>1</sup>

(c) Grape variety

Grapes from any varieties, including those different from *vitis vinifera*, can be used for the purpose of producing Japan wine, provided that those grapes are harvested in Japan.

(d) Limits of alcoholic strength, total acidity content and volatile acidity content

The lower limit for alcoholic strength is 1 per cent (volume) as actual alcoholic strength. The upper limit for alcoholic strength is less than 15 per cent (volume) as actual alcoholic strength. However, it may reach up to less than 20 per cent (volume) as actual alcoholic strength for Japan wine which has been produced without any enrichment. No limitation is imposed with regard to total acidity and volatile acidity.

(e) Finalising practice

(i) Brandy<sup>2</sup>, sweeteners (in the form of saccharides, grape must or concentrated grape must whose grapes have been harvested in Japan) or Japan wine may be added to Japan wine, after fermentation, only if that Japan wine has been fermented in the container which is aimed for direct shipping (without changing container). The weight<sup>3</sup> of added saccharides shall not exceed 10 per cent of the total weight of the Japan wine after adding the above mentioned brandy, sweeteners or Japan wine.

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<sup>1</sup> For the purposes of Section C of Chapter 2, both acidification and de-acidification shall not be applied to the same product as referred to in paragraph 7 of Point C of Part I of Annex VIII to Regulation (EU) No 1308/2013.

<sup>2</sup> Brandy used for finalising practice under Section C of Chapter 2 shall be made of grapes, including grape pomace and concentrated grape must, and only contain substances authorised in Tables 1 and 2 of Part A of Annex I to Commission Delegated Regulation (EU) No 2019/934.

<sup>3</sup> The weight of added saccharides shall be expressed as inverted saccharides: weight of inverted saccharides = weight of glucose + weight of fructose + weight of sucrose x 1.05.

- (ii) Sweeteners in the form of grape must or concentrated grape must whose grapes have been harvested in Japan may be added to Japan wine, after fermentation, only if the saccharides weight in added sweeteners in the form of grape must or concentrated grape must does not exceed 10 per cent of the total weight of the Japan wine after adding the above mentioned sweeteners.
- (iii) Sweeteners in the form of saccharides may be added to Japan wine, after fermentation, only if the weight<sup>1</sup> of added saccharides does not exceed 10 per cent of the total weight of the Japan wine after adding the saccharides.

## SECTION C

Oenological practices for phase two referred to in paragraph 1 of Article 2.25

The oenological practices in Japan for phase two referred to in paragraph 1 of Article 2.25 shall comprise the following:

- kaki (persimmon) tannin;
- microfibrillated cellulose;
- phytic acid;
- sodium ascorbate; and
- sodium caseinate.

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<sup>1</sup> The weight of added saccharides shall be expressed as inverted saccharides: weight of inverted saccharides = weight of glucose + weight of fructose + weight of sucrose x 1.05.

## SECTION D

Oenological practices for phase three referred to in paragraph 1 of Article 2.26

The oenological practices in Japan for phase three referred to in paragraph 1 of Article 2.26 shall comprise the following:

- acid calcium phosphate (calcium dihydrogen phosphate);
- acid potassium phosphate (dipotassium hydrogen phosphate and potassium dihydrogen phosphate);
- activated acid clay;
- agar;
- ammonia;
- ammonium phosphate (ammonium dihydrogen phosphate);
- calcium chloride;
- carrageenan;
- collagen;
- erythorbic acid;
- magnesium chloride;
- magnesium sulfate;
- phosphoric acid;

- potassium carbonate;
  - sodium alginate;
  - sodium bicarbonate;
  - sodium carbonate;
  - sodium chloride (salt);
  - sodium erythorbate; and
  - wheat flour.
-