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"¹) 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:

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 system¹ 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.

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 8	8th year	9th year	10th year	11th year	12th year	13th year	14th year	As from 15th year
-	SECTION I - LIVE ANIMALS; ANIMAL PRODUCTS	RODUCTS																	
01	CHAPTER 1 - LIVE ANIMALS																		
0106	Other live animals																		
	- Mammals																		
0106 12 00	Whales, dolphins and porpoises (mammals of the order Cetacea), manatees and dugongs (mammals of the order Sirenia); seals, sea lions and walruses (mammals of the suborder Pinnipedia)		X																
02	CHAPTER 2 - MEAT AND EDIBLE MEAT OFFAL	r offal								1								•	
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 walruses (mammals of the suborder Pinnipedia)																		
0208 40 10	Whale meat		X																
0208 40 80	Other		X																
0210	Meat and edible meat offal, salted, in brine, dried or smoked, edible flours and meals of meat or meat offal																		
	- Other, including edible flours and meals of meat or meat offal																		
0210 92	Of whales, dolphins and porpoises (mammals of the order Cetacea), of manatees and dugongs (mammals of the order Sirenia); of seals, sea lions and walruses (mammals of the suborder Pinnipedia)																		
0210 92 10	Of whales, dolphins and porpoises (mammals of the order Cetacea); of manatees and dugongs (mammals of the order Sirenia)		×																
03	CHAPTER 3 - FISH AND CRUSTACEANS, MOLLUSCS AND OTHE	, MOLLUS	SS AND OT	HER AQ	UATIC IN	R AQUATIC INVERTEBRATES	ATES												
0301	Live fish																		
	- Ornamental fish																		
0301 19 00	Other	7.5 %	B7	S	5.6 %	4.7 %	3.8 %	2.8 %	1.9 %	% 6.0	% 0.0	0.0 %	0.0 %	0.0 %	0.0 %	% 0.0	0.0 %	% 0.0	% 0.0
	- Other live fish																		
0301 94	Atlantic and Pacific bluefin tuna (Thunnus thymus, Thunnus orientalis)																		

Description		Base rate	Category	Note	1st year	2nd year	3rd 4	4th year	5th year	6th 7	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	As from 15th year
Atlantic bluefin tuna (Thunnus thynnus)	nus thymus)	16.0 %	B15		14.0 %	13.0 % 1	12.0 %	11.0 %	10.0 %	% 0.6	8.0 %	7.0 %	6.0 %	5.0 %	4.0 %	3.0 %	2.0 %	1.0 %	0.0 %
Pacific bluefin tuna (Thunnus orientalis)	us orientalis)	16.0 %	B15		14.0 %	13.0 % 1	12.0 %	11.0 %	10.0 %	% 0.6	8.0 %	7.0 %	% 0.9	5.0 %	4.0 %	3.0 %	2.0 %	1.0 %	% 0.0
Southern bluefin tuna (Thunnus maccoyii)	uns	16.0 %	B15		14.0 %	13.0 % 1	12.0 %	11.0 %	10.0 %	% 0.6	% 0.8	7.0 %	% 0.9	5.0 %	4.0 %	3.0 %	2.0 %	1.0 %	% 0.0
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>Euthymus</i> (<i>Katsuwonus</i>) pelamis), excluding edible fish offal of subheadings 0302 91 to 0302	g fish fillets 0304), skipjack or 18 ing edible 91 to 0302																		
Albacore or longfinned tuna (Thunnus alalunga)	(Thunnus																		
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
Skipjack or stripe-bellied bonito	nito																		
Other		22.0 %	B15		19.3 %	17.9 % 1	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
Southern bluefin tuna (Thunnus maccoyii)	snu																		
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
Other																			
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 (Clupea harengus, Clupea pallasii), anchovies (Engraulis spp.), sardines (Sardine pilchardus, Sardinaps spp.), sardinella (Sardinella spp.), brisling or sprats (Spratuus pilchardus, Sardinella spp.), brisling or sprats (Spratuus spratuus), mackerel (Scomber scombrus, Scomber australasticus, Scomber japonicus), Indian mackerels (Rastrelliger spp.), seerfishes (Caranx spp.), cobia (Rachycentron canadum), silver pomfrest (Samya spp.), gack and horse mackerel (Trachurus spp.), jack gampus spp.), Paecific sauny (Cololabis sairo), scads (Decapterus spp.), capelin (Mallotus villosus), swordfish (Xiphias gladius), Kawakawa (Euluphymus affinis), bonitos (Sarda spp.), marlins, sailfishes, spearfish (Istiophoridae, excluding edible fish offall of subheadings 0302 91 to 0302 99	spp.), sordinops p.), brisling lackerel lackerel seerfishes de horse ks, crevalles nrron mrpus spp.), seads ulfous addins, seads seafish lous space seafish lous space speces space speces spaces spac																		

	Description	Base rate	Category	Note	1st year	2nd year	3rd 4	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 (Engraulis spp.)	15.0 %	B15		13.1 %	12.2 %	11.3 %	10.3 %	9.4 %	8.4 %	7.5 %	% 9:9	% 9.5	4.7 %	3.8 %	2.8 %	1.9 %	% 6.0	% 0.0
0302 45	Jack and horse mackerel (Trachurus spp.)																		
0302 45 10	Atlantic horse mackerel (<i>Trachurus</i> trachurus)	15.0 %	B15		13.1 %	12.2 %	11.3 %	10.3 %	9.4 %	8.4 %	7.5 %	% 9.9	5.6 %	4.7 %	3.8 %	2.8 %	1.9 %	% 6.0	% 0.0
0302 45 30	Chilean jack mackerel (<i>Trachurus</i> murphyi)	15.0 %	B15		13.1 %	12.2 %	11.3 %	10.3 %	9.4 %	8.4 %	7.5 %	% 9.9	5.6 %	4.7 %	3.8 %	2.8 %	1.9 %	% 6.0	% 0.0
0302 45 90	Other	15.0 %	B15		13.1 %	12.2 %	11.3 %	10.3 %	9.4 %	8.4 %	7.5 %	% 9:9	% 9.5	4.7 %	3.8 %	2.8 %	1.9 %	% 6.0	% 0.0
0302 47 00	Swordfish (Xiphias gladius)	15.0 %	B15		13.1 %	12.2 %	11.3 %	10.3 %	9.4 %	8.4 %	7.5 %	% 9.9	5.6 %	4.7 %	3.8 %	2.8 %	1.9 %	% 6.0	% 0.0
	- Fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae, excluding edible fish offal of subheadings 0302 91 to 0302 99																		
0302 54	Hake (Merluccius spp., Urophycis spp.)																		
1	Hake of the genus Merluccius																		
0302 54 11 (Cape hake (shallow-water hake) (Merluccius capensis) and deepwater hake (deepwater Cape hake) (Merluccius paradoxus)	15.0 %	B15		13.1 %	12.2 %	11.3 %	10.3 %	9.4 %	8.4 %	7.5 %	% 9:9	5.6 %	4.7 %	3.8 %	2.8 %	1.9 %	% 6:0	0.0 %
0302 54 15	Southern hake (Merluccius australis)	15.0 %	B15		13.1 %	12.2 %	11.3 %	10.3 %	9.4 %	8.4 %	7.5 %	% 9:9	5.6 %	4.7 %	3.8 %	2.8 %	1.9 %	% 6.0	0.0 %
0302 54 19	Other	15.0 %	B15		13.1 %	12.2 %	11.3 %	10.3 %	9.4 %	8.4 %	7.5 %	% 9:9	% 9.5	4.7 %	3.8 %	2.8 %	1.9 %	% 6.0	% 0.0
0302 54 90	Hake of the genus Urophycis	15.0 %	B15		13.1 %	12.2 %	11.3 %	10.3 %	9.4 %	8.4 %	7.5 %	% 9.9	% 9.5	4.7 %	3.8 %	2.8 %	1.9 %	% 6.0	% 0.0
0302 59	Other																		
0302 59 90	Other	15.0 %	B15		13.1 %	12.2 %	11.3 %	10.3 %	9.4 %	8.4 %	7.5 %	% 9:9	9.6 %	4.7 %	3.8 %	2.8 %	1.9 %	% 6.0	% 0.0
s s	- Other fish, excluding edible fish offal of subheadings 0302 91 to 0302 99																		
0302 83 00	Toothfish (Dissostichus spp.)	15.0 %	B15		13.1 %	12.2 %	11.3 %	10.3 %	9.4 %	8.4 %	7.5 %	% 9.9	% 9.5	4.7 %	3.8 %	2.8 %	1.9 %	% 6:0	% 0.0
0303 F	Fish, frozen, excluding fish fillets and other fish meat of heading 0304																		
, 3) 1 6	- Tunas (of the genus Thunnus), skipjack or stripe-bellied bonito (Euthymus (Karsuwonus) pelamis), excluding edible fish offal of subheadings 0303 91 to 0303																		
0303 45	Atlantic and Pacific bluefin tuna (Thunnus thynnus, Thunnus orientalis)																		
,	Pacific bluefin tuna (Thunnus orientalis)																		
0303 45 99	Other	22.0 %	B15		19.3 %	17.9 %	16.5 %	15.1 % 1	13.8 % 1	12.4 %	11.0 %	% 9.6	8.3 %	% 6.9	5.5 %	4.1 %	2.8 %	1.4 %	0.0 %

CN 2017	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	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
	- Fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae, excluding edible fish offal of subheadings 0303 91 to 0303 99																		
0303 66	Hake (Merluccius spp., Urophycis spp.)																		
	Hake of the genus Merluccius																		
0303 66 11	Cape hake (shallow-water hake) (Merluccius capensis) and deepwater hake (deepwater Cape hake) (Merluccius paradoxus)	15.0 %	B15		13.1 %	12.2 %	11.3 %	10.3 %	9.4 %	8.4 %	7.5 %	% 9.9	5.6 %	4.7 %	3.8 %	2.8 %	1.9 %	% 6:0	% 0.0
0303 66 12	Argentine hake (Southwest Atlantic hake) (Merluccius hubbsi)	15.0 %	B15		13.1 %	12.2 %	11.3 %	10.3 %	9.4 %	8.4 %	7.5 %	% 9.9	% 9.5	4.7 %	3.8 %	2.8 %	1.9 %	% 6.0	% 0.0
0303 66 13	Southern hake (Merluccius australis)	15.0 %	B15		13.1 %	12.2 %	11.3 %	10.3 %	9.4 %	8.4 %	7.5 %	% 9.9	5.6 %	4.7 %	3.8 %	2.8 %	1.9 %	% 6.0	% 0.0
0303 66 19	Other	15.0 %	B15		13.1 %	12.2 %	11.3 %	10.3 %	9.4 %	8.4 %	7.5 %	% 9.9	5.6 %	4.7 %	3.8 %	2.8 %	1.9 %	% 6.0	% 0.0
0303 66 90	Hake of the genus Urophycis	15.0 %	B15		13.1 %	12.2 %	11.3 %	10.3 %	9.4 %	8.4 %	7.5 %	% 9.9	5.6 %	4.7 %	3.8 %	2.8 %	1.9 %	% 6.0	% 0.0
	- Other fish, excluding edible fish offal of subheadings 0303 91 to 0303 99																		
0303 81	Dogfish and other sharks																		
0303 81 40	Blue shark (Prionace glauca)	8.0 %	B7	S	% 0.9	5.0 %	4.0 %	3.0 %	2.0 %	1.0 %	% 0.0	0.0 %	0.0 %	0.0 %	% 0.0	0.0 %	0.0 %	0.0 %	% 0.0
0303 81 90	Other	8.0 %	B7	S	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 (Dicentrarchus 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 %	% 9.9	5.6 %	4.7 %	3.8 %	2.8 %	1.9 %	% 6.0	% 0.0
0303 84 90	Other	15.0 %	B15		13.1 %	12.2 %	11.3 %	10.3 %	9.4 %	8.4 %	7.5 %	% 9.9	% 9.5	4.7 %	3.8 %	2.8 %	1.9 %	% 6.0	% 0.0
0304	Fish fillets and other fish meat (whether or not minced), fresh, chilled or frozen																		
	- Fresh or chilled fillets of other fish																		
0304 45 00	Swordfish (Xiphias gladius)	18.0 %	B15		15.8 %	14.6 %	13.5 %	12.4 %	11.3 %	10.1 %	% 0.6	% 6.7	% 8.9	5.6 %	4.5 %	3.4 %	2.3 %	1.1 %	% 0.0
	- Other, fresh or chilled																		
0304 53 00	Fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae	15.0 %	B15		13.1 %	12.2 %	11.3 %	10.3 %	9.4 %	8.4 %	7.5 %	% 9.9	5.6 %	4.7 %	3.8 %	2.8 %	1.9 %	% 6.0	% 0:0
0304 54 00	Swordfish (Xiphias gladius)	15.0 %	B15		13.1 %	12.2 %	11.3 %	10.3 %	9.4 %	8.4 %	7.5 %	% 9.9	9.6 %	4.7 %	3.8 %	2.8 %	1.9 %	% 6.0	% 0.0
	- Frozen fillets of other fish																		

CN 2017	Description	Base rate	Category	Note	1st year	2nd year	3rd 4	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 (Dissostichus spp.)	15.0 %	B15		13.1 %	12.2 %	11.3 %	10.3 %	9.4 %	8.4 %	7.5 %	% 9:9	% 9.5	4.7 %	3.8 %	2.8 %	1.9 %	% 6.0	% 0.0
0304 86 00	Herrings (Clupea harengus, Clupea pallasii)	15.0 %	B15		13.1 %	12.2 %	11.3 %	10.3 %	9.4 %	8.4 %	7.5 %	% 9:9	% 9.5	4.7 %	3.8 %	2.8 %	1.9 %	% 6.0	0.0 %
	- Other, frozen																		
0304 96	Dogfish and other sharks																		
0304 96 10	Picked dogfish (Squalus acanthias) and catsharks (Scyliorhinus spp.)	7.5 %	B7	S	% 9.5	4.7 %	3.8 %	2.8 %	1.9 %	% 6:0	% 0.0	% 0.0	0.0 %	% 0.0	% 0.0	% 0.0	0.0 %	% 0.0	% 0.0
0304 96 20	Porbeagle shark (Lamna nasus)	7.5 %	B7	S	9.6 %	4.7 %	3.8 %	2.8 %	1.9 %	% 6.0	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	% 0.0
0304 96 30	Blue shark (Prionace glauca)	7.5 %	B7	S	5.6 %	4.7 %	3.8 %	2.8 %	1.9 %	% 6.0	% 0.0	% 0.0	% 0.0	% 0.0	% 0.0	% 0.0	% 0.0	% 0.0	% 0.0
0304 96 90	Other	7.5 %	B7	S	5.6 %	4.7 %	3.8 %	2.8 %	1.9 %	% 6.0	% 0.0	% 0.0	% 0.0	% 0.0	% 0.0	% 0.0	% 0.0	% 0.0	% 0.0
0304 97 00	Rays and skates (Rajidae)	7.5 %	B7	S	9.6%	4.7 %	3.8 %	2.8 %	1.9 %	% 6:0	% 0.0	% 0.0	% 0.0	% 0:0	% 0.0	% 0:0	% 0.0	% 0.0	% 0.0
0304 99	Other																		
	Other																		
	Other																		
0304 99 99	Other	7.5 %	B7	S	5.6 %	4.7 %	3.8 %	2.8 %	1.9 %	% 6.0	% 0.0	% 0.0	% 0.0	0.0 %	% 0.0	% 0.0	% 0.0	% 0.0	% 0.0
0305	Fish, dried, salted or in brine; smoked fish, whether or not cooked before or during the smoking process; flours, meals and pellets of fish, fit for human consumption																		
	- Fish fillets, dried, salted or in brine, but not smoked																		
0305 39	Other																		
0305 39 50	Lesser or Greenland halibut (Reinhardtius hippoglossoides), salted or in brine	15.0 %	B15		13.1 %	12.2 %	11.3 %	10.3 %	9.4 %	8.4 %	7.5 %	% 9.9	% 9.5	4.7 %	3.8 %	2.8 %	1.9 %	% 6:0	% 0.0
0305 39 90	Other	16.0 %	B15		14.0 %	13.0 %	12.0 %	11.0 %	10.0 %	% 0.6	% 0.8	7.0 %	% 0.9	5.0 %	4.0 %	3.0 %	2.0 %	1.0 %	% 0.0
	- Fish, salted but not dried or smoked and fish in brine, other than edible fish offal																		
0305 69	Other																		
0305 69 30	Atlantic halibut (Hippoglossus hippoglossus)	15.0 %	B15		13.1 %	12.2 %	11.3 %	10.3 %	9.4 %	8.4 %	7.5 %	% 9.9	9.6 %	4.7 %	3.8 %	2.8 %	1.9 %	% 6.0	% 0.0
0306	Crustaceans, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; smoked crustaceans, whether in shell or not, whether ont 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				\prod	H													

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 (Homarus spp.)																		
0306 12 90	Other	16.0 %	B15		14.0 %	13.0 %	12.0 %	11.0 %	10.0 %	% 0.6	8.0 %	7.0 %	% 0.9	5.0 %	4.0 %	3.0 %	2.0 %	1.0 %	% 0.0
0306 17	Other shrimps and prawns																		
0306 17 94	Shrimps of the genus Crangon, other than of the species Crangon crangon	% 0.21	B7		% 0.6	7.5 %	% 0.9	4.5 %	3.0 %	1.5 %	% 0.0	% 0.0	% 0.0	% 0.0	0.0 %	% 0.0	% 0.0	% 0.0	0.0 %
	- Live, fresh or chilled																		
SE 90E0	Cold-water shrimps and prawns (Pandalus spp., Crangon crangon)																		
	Shrimps of the species Crangon crangon																		
0306 35 10	Fresh or chilled	18.0 %	B15		15.8 %	14.6 %	13.5 %	12.4 %	11.3 %	10.1 %	% 0.6	% 6.7	% 8.9	5.6%	4.5 %	3.4 %	2.3 %	1.1 %	% 0.0
03 90 90 90	Other	% 0.81	S18		15.8 %	14.6 %	13.5 %	12.4 %	11.3 %	10.1 %	% 0.6	% 6.7	% 8.9	5.6%	4.5 %	3.4 %	2.3 %	1.1 %	% 0.0
98 9080	Other shrimps and prawns																		
03 98 9080	Shrimps of the genus Crangon, other than of the species Crangon crangon	% 0.81	B15		15.8 %	14.6 %	13.5 %	12.4 %	11.3 %	10.1 %	% 0.6	% 6.7	% 8.9	% 9.5	4.5 %	3.4 %	2.3 %	1.1 %	% 0.0
	- Other																		
0306 91 00	Rock lobster and other sea crawfish (Palinurus spp., Janulirus spp., Jasus 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
0306 92	Lobsters (Homarus spp.)																		
0306 92 10	Whole	% 0.8	B15		7.0 %	6.5 %	% 0.9	5.5 %	5.0 %	4.5 %	4.0 %	3.5 %	3.0 %	2.5 %	2.0 %	1.5 %	1.0 %	0.5 %	% 0.0
0306 94 00	Norway lobsters (Nephrops norvegicus)	% 0.21	B15		10.5 %	% 8.6	% 0.6	8.3 %	7.5 %	% 8.9	% 0.9	5.3 %	4.5 %	3.8 %	3.0 %	2.3 %	1.5 %	% 8.0	0.0 %
0306 95	Shrimps and prawns																		
	Cold-water shrimps and prawns (Pandalus spp., Crangon crangon)																		
	Shrimps of the species Crangon crangon																		
0306 95 11	Cooked by steaming or by boiling in water	18.0 %	B15		15.8 %	14.6 %	13.5 %	12.4 %	11.3 %	10.1 %	% 0.6	% 6.7	% 8.9	% 9.5	4.5 %	3.4 %	2.3 %	1.1 %	0.0 %
0306 95 19	Other	18.0 %	B15		15.8 %	14.6 %	13.5 %	12.4 %	11.3 %	10.1 %	% 0.6	7.9 %	% 8.9	5.6 %	4.5 %	3.4 %	2.3 %	1.1 %	0.0 %
0306 95 20	Pandalus spp.	% 0.21	B7		% 0.6	7.5 %	% 0.9	4.5 %	3.0 %	1.5 %	% 0.0	% 0.0	% 0.0	% 0.0	0.0 %	% 0.0	% 0.0	% 0.0	0.0 %
	Other shrimps and prawns																		
0306 95 30	Shrimps of the family Pandalidae, other than of the genus <i>Pandalus</i>	12.0 %	B7		9.0 %	7.5 %	% 0.9	4.5 %	3.0 %	1.5 %	% 0.0	% 0.0	% 0.0	% 0.0	0.0 %	0.0 %	% 0.0	0.0 %	0.0 %
0306 95 40	Shrimps of the genus Crangon, other than of the species Crangon crangon	18.0 %	B15		15.8 %	14.6 %	13.5 %	12.4 %	11.3 %	10.1 %	% 0.6	% 6.7	% 8.9	% 9.5	4.5 %	3.4 %	2.3 %	1.1 %	0.0 %
0306 95 90	Other	12.0 %	B7		% 0.6	7.5 %	% 0.9	4.5 %	3.0 %	1.5 %	% 0.0	% 0.0	% 0.0	% 0.0	0.0 %	0.0 %	% 0.0	% 0.0	0.0 %

CN 2017	Description	Base rate	Category	Note	1st year	2nd year	3rd ,	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	Molluses, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; smoked molluses, whether in shell or not, whether or not cooked before or during the smoking process; flours, meals and pellers of molluses, fit for human consumption																		
	- Scallops, including queen scallops, of the genera Pecten, Chlamys or Placopecten																		
0307 21 00	Live, fresh or chilled	% 0.8	B7	S	% 0.9	5.0 %	4.0 %	3.0 %	2.0 %	1.0 %	% 0.0	% 0.0	% 0.0	% 0.0	% 0.0	% 0.0	% 0.0	% 0.0	% 0.0
0307 22	Frozen																		
0307 22 10	Coquilles St Jacques (Pecten maximus)	% 0.8	B7	S	% 0.9	5.0 %	4.0 %	3.0 %	2.0 %	1.0 %	0.0 %	% 0.0	0.0 %	% 0:0	% 0.0	% 0.0	0.0 %	% 0.0	% 0.0
0307 22 90	Other	8.0 %	B7	S	% 0.9	5.0 %	4.0 %	3.0 %	2.0 %	1.0 %	% 0.0	% 0.0	% 0.0	% 0.0	% 0.0	% 0.0	% 0.0	% 0.0	% 0.0
0307 29 00	Other	% 0.8	B7	s	% 0.9	5.0 %	4.0 %	3.0 %	2.0 %	1.0 %	% 0.0	% 0.0	% 0.0	% 0.0	% 0.0	% 0.0	% 0.0	% 0.0	% 0.0
05	CHAPTER 5 - PRODUCTS OF ANIMAL ORIGIN, NOT ELSEWHERE	RIGIN, NO	T ELSEWHE	RE SPEC	SPECIFIED OR INCLUDED	INCLUD	ν												
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		×																
П	SECTION II - VEGETABLE PRODUCTS					!	•					-							
07	CHAPTER 7 - EDIBLE VEGETABLES AND CERTAIN ROOTS AND	ID CERTAI	N ROOTS AN	AD TUBERS	RS														
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
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
6040	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
0709 93	Pumpkins, squash and gourds (Cucurbita 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
80	CHAPTER 8 - EDIBLE FRUIT AND NUTS; PEEL OF CITRUS FRUIT	S; PEEL OF	CITRUS FRU	IT OR M	OR MELONS	1	•		-										
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
				Ì	1	1	1	ì	1	1	1	1	Ì	1		Ì	Ī	İ	İ

	Description	Base rate	Category	Note	1st year	2nd year	3rd 4 year	4th year	5th year	6th 71	7th year 81	8th year 9	9th year	10th year	11th year	12th year	13th year	14th year	As from 15th year
	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
	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
l	- Mandarins (including tangerines and satsumas); clementines, wilkings and similar citrus hybrids																		
	Mandarins (including tangerines and satsumas)																		
	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
	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
	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
 	Other	Entry price	Entry price		Entry price	Entry price	Entry price	Entry price	Entry	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price
	- Lemons (Citrus limon, Citrus limonum) and limes (Citrus aurantifolia, Citrus latifolia)																		
	Lemons (Citrus limon, Citrus limonum)	Entry price	Entry price		Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price
 	Grapes, fresh or dried																		
Н	- Fresh																		
	Table grapes	Entry price	Entry price		Entry price	Entry price	Entry price	Entry price	Entry	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price
H	Apples, pears and quinces, fresh																		
Н	- Apples																		
	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
	- Pears																		
	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
	Apricots, cherries, peaches (including nectarines), plums and sloes, fresh																		
	- 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
Н	- Chernies																		
	Sour cherries (Prunus cerasus)	Entry price	Entry price		Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price
	Other	Entry price	Entry price		Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price
Н	- Peaches, including nectarines																		
	Nectarines	Entry price	Entry price		Entry price	Entry price	Entry price	Entry	Entry price	Entry price	Entry	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price
	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
	- Plums and sloes																		

CN 2017	Description	Base rate	Category	Note	1st year	2nd year	3rd 4	4th year	5th year	6th 7	7th year 8	8th year 9	9th year	10th year	11th year	12th year	13th year	14th year	As from 15th year
0809 40 05	Plums	Entry price	Entry price		Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price
	CHAPTER 10 - CEREALS						1	1			-		1	1					
	Rice																		
	- Rice in the husk (paddy or rough)																		
1006 10 10	For sowing		×																
	Other																		
1006 10 30	Round grain		X																
1006 10 50	Medium grain		×																
	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		×																
	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		×																
	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																
																			1

1	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th 7ti year 7ti	7th year 8th	8th year 9th year		10th 11 year ye	11th 12th year year	th 13th ar year	. 14th	15th year
-	Other																	
	Round grain		X															
<u> </u>	Medium grain		×															
<u> </u>	Long grain																	
- q	Of a length/width ratio greater than 2 but less than 3		×															
1 00	Of a length/width ratio equal to or greater than 3		X															
<u> </u>	Wholly milled rice																	
1	Parboiled																	
-	Round grain		X															
-	Medium grain		X															
<u> </u>	Long grain																	
1 9	Of a length/width ratio greater than 2 but less than 3		×															
1 00	Of a length/width ratio equal to or greater than 3		×															
'	Other																	
-	Round grain		X															
<u>'</u>	Medium grain		X															
<u> </u>	Long grain																	
- q	Of a length/width ratio greater than 2 but less than 3		×															
1 00	Of a length/width ratio equal to or greater than 3		×															
	- Broken rice		Х															
	CHAPTER 11 - PRODUCTS OF THE MILLING INDUSTRY; MALT; STARCHES; INULIN; WHEAT GLUTEN	ING INDOS	TRY; MAL1	; STARC	HES; INL	JLIN; WH.	EAT GLU	JTEN			_		1		_			
)	Cereal flours other than of wheat or meslin																	
_	- Other																	
<u> </u>	Rice flour		X															
	Cereal groats, meal and pellets																	
_	- Groats and meal																	
-	Of other cereals																	
-	Of rice		X															
1	- Pellets																	
_	Of rice		×									_	\dashv	\dashv				

CN 2017	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th 7	7th year 8	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																		
	- Rolled or flaked grains																		
1104 19	Of other cereals																		
	Other																		
1104 19 91	Flaked rice		X																
12	CHAPTER 12 - OIL SEEDS AND OLEAGINOUS FRUITS; MISCELL	INOUS FRU	ITS; MISCEI	TANEC	US GRAI	NS, SEED	S AND FI	ANEOUS GRAINS, SEEDS AND FRUIT; INDUSTRIAL OR MEDICINAL PLANTS; STRAW AND FODDER	USTRIAI	C OR MEI	DICINAL	PLANTS;	STRAW.	AND FOD	DER				
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 chirory roots of the variety Cichorium intybus sativum) of a kind used primarily for human consumption, not elsewhere specified or included																		
	- Seaweeds and other algae																		
1212 21 00	Fit for human consumption		X																
1212 29 00	Other		X																
VI	SECTION IV - PREPARED FOODSTUFFS; BEVERAGES, SPIRITS A	; BEVERAC	ES, SPIRITE	S AND V	INEGAR;	TOBACC	O AND N	ND VINEGAR; TOBACCO AND MANUFACTURED TOBACCO SUBSTITUTES	TURED	TOBACC	O SUBST	ITUTES							
16	CHAPTER 16 - PREPARATIONS OF MEAT, OF FISH OR OF CRUST	AT, OF FISH	OR OF CRU		ANS, MOI	TOSCS C	R OTHEF	ACEANS, MOLLUSCS OR OTHER AQUATIC INVERTEBRATES	IC INVER	TEBRAT	ES								
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
	- 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 % 1	12.5 %	11.3 %	10.0 %	% 8.8	7.5 %	6.3 %	5.0 %	3.8 %	2.5 %	1.3 %	% 0.0
1605 21 90	Other	20.0 %	B15		17.5 %	16.3 %	15.0 %	13.8 % 1	12.5 %	11.3 %	10.0 %	8.8 %	7.5 %	6.3 %	5.0 %	3.8 %	2.5 %	1.3 %	0.0 %
1605 29 00	Other	20.0 %	B15		17.5 %	16.3 %	15.0 %	13.8 % 1	12.5 %	11.3 %	10.0 %	% 8.8	7.5 %	6.3 %	5.0 %	3.8 %	2.5 %	1.3 %	% 0.0
	- Molluscs																		
1605 56 00	Clams, cockles and arkshells	20.0 %	B15		17.5 %	16.3 %	15.0 %	13.8 % 1	12.5 %	11.3 %	10.0 %	8.8 %	7.5 %	6.3 %	5.0 %	3.8 %	2.5 %	1.3 %	% 0.0
	- Other aquatic invertebrates																		
1605 69 00	Other	26.0 %	B15		22.8 %	21.1 %	19.5 %	17.9 % 1	16.3 %	14.6 %	13.0 %	11.4 %	% 8.6	8.1 %	6.5 %	4.9 %	3.3 %	1.6 %	% 0.0
18	CHAPTER 18 - COCOA AND COCOA PREPARATIONS	EPARATIO	SN				-				-	•							

	Description Chocolate and other food preparations	Base rate	Category	Note	1st year	2nd year	3rd 4 year	4th year	5th year	6th 7	7th year 8	8th year 9	9th year	10th year	11th year	12th year	13th year	14th year	As from 15th year
contain - Cocoa other sv	Containing coccar and outer took preparations containing cocca powder, containing added sugar or other sweetening matter																		
Cor than 5 invert isoglu	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 %	% 0.9	6.0 %	6.0 %	% 0.9	6.0 %	6.0 %	% 0.9	6.0 %	6.0 %
Co 65 % sugai expre	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 % + 7.1	7.0 % + 6 18.45 GBP/ 100 kg	6.8 % + 6 17.79 GBP/ 100 kg 1	6.5 % + 6 17.14 GBP/ 100 kg 1	6.3 % + 6 16.48 GBP/ 100 kg	6.0 % + 6.0 % + 15.82 GBP/ 100 kg	6.0 % + 6.0 % + 15.82 GBP/	6.0 %+ (6.1 %+ 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
C 80 8 sug	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/ 100kg	R7 (0.25)	S	7.5 % + 7.5 % + 7.5 % + 100 kg	7.3 % + 23.82 GBP/ 100 kg	7.0 % + 6 23.00 GBP/ 100 kg	6.8 % + 6 22.17 GBP/ 100 kg	6.5% + 6 21.35 GBP/ 100 kg 1	6.3 % + 6 20.53 GBP/ 100 kg	6.0 % + 6.0 % + 19.71 GBP/ 100 kg	6.0 % + (6.1 % + 19.71 GBP/ 100 kg	6.0 %+ (6.1 %) (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
ons -	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)	ω.	7.5 % + 7.5 % + 7.5 % + 100 kg	7.3 % + 31.77 GBP/ 100 kg	7.0 %+ 6 30.68 GBP/ 100 kg	6.8 % + 6 29.58 GBP/ 100 kg 1	6.5 % + 6 28.49 GBP/ 100 kg 1	6.3 % + 6 27.39 GBP/ 100 kg	6.0 % + 6 26.30 GBP/ 100 kg	6.0 % + 6.0 % + 6.0 % + GBP/ 100 kg	6.0 % + 6.0 % + 6.0 % + 6.0 % + 100 kg	6.0 % + 6.0 % + 6.0 % + 6.0 % + 100 kg	6.0 % + 26.30 GBP/ 100 kg				
C	CHAPTER 19 - PREPARATIONS OF CEREALS, FLOUR, STARCH OR MILK; PASTRYCOOKS' PRODUCTS	EALS, FLOI	UR, STARCH	OR MII	K; PAST	YCOOK	S' PRODU	CTS											
Range Strain Str	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 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																		
- E	- 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 % + 3.0 0.820 EA	5.8%+ 5 0.760 EA	5.3 %+ 4 0.700 EA	4.9 % + 4 0.640 EA	4.4 % + 4 0.580 EA	4.0 % + 3 0.520 EA	3.5 % + 3.0.460 EA	3.0 % + 2.0 0.400 EA	2.6 % + 0.340 EA	2.6 % + 0.340 EA				
- P	- 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 % + (6.9 % + 0.906 EA	6.7 % + 6 0.875 EA	6.4 % + 6 0.843 EA	6.2 % + 5 0.812 EA	5.9 % + 5 0.781 EA	5.7%+ 0.750 EA	5.7 % + 5.0 % + 5.0 EA	5.7 %+ 5.0 %+ 5.0 %+ EA	5.7 % + 3.0.750 EA	5.7 % + 0.750 EA				
-	- Other																		
Ĭ	Other																		
<u> </u>	Other	7.6 % + EA	R10 (0.25)	S	7.3 %+ 0.954 EA	7.1 % + 6 0.931 EA	6.9 % + 6 0.909 EA	6.7 % + 6 0.886 EA	6.6 % + 6 0.863 EA	6.4 % + 6 0.840 EA	6.2 % + 6 0.818 EA	6.0 % + 6.0 % + EA	5.9 %+ 5.0 %+ EA	5.7 % + 3.0.750 EA	5.7 % + 0.750 EA				

CN 2017	Description	Base rate	Category	Note	1st year	2nd year	3rd 4	4th year	5th year	6th 7t	7th year 8	8th year 9	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																		
1904 10 30	Obtained from rice		X																
1904 10 90	Other	5.1 % + 28.12 GBP/ 100 kg	R7 (0.5)	S	4.5 % + 24.61 GBP/ 100 kg	4.1 % + 3 22.85 GBP/ 100 kg	3.8 % + 3 21.09 GBP/ 100 kg	3.5 % + 3. 19.33 GBP/ 100 kg 1	3.2 % + 2. 17.58 1 GBP/ 6	2.9 % + 2. 15.82 1 GBP/ C	2.6 % + 2 14.06 GBP/1 (00 kg	2.6 % + 2 14.06 GBP/1 C	2.6 % + 2 14.06 GBP/1 (00 kg	2.6 % + 2 14.06 GBP/1 (00 kg)	2.6 % + 2.14.06 GBP/1 00 kg	2.6 % + 14.06 GBP/1 00 kg	2.6 % + 14.06 GBP/1 00 kg	2.6 % + 14.06 GBP/1 00 kg	2.6 % + 14.06 GBP/1 00 kg
1904 20	- Prepared foods obtained from unroasted cereal flakes or from mixtures of unroasted cereal flakes and roasted cereal flakes or swelled cereals																		
	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 CBP/ 100 kg	4.1 % + 3 22.85 GBP/ 100 kg	3.8 % + 3 21.09 GBP/ 100 kg 1	3.5 % + 3. 19.33 GBP/ 100 kg 1	3.2 % + 2. 17.58 1 GBP/ 0	2.9 % + 2. 15.82 1 GBP/ C	2.6 % + 2 14.06 GBP/1 00 kg	2.6%+ 2 14.06 GBP/1 C	2.6 % + 2 14.06 GBP/1 C	2.6 % + 2 14.06 GBP/1 00 kg	2.6 % + 2.14.06 GBP/1 00 kg	2.6 % + 14.06 GBP/1 00 kg	2.6 % + 14.06 GBP/1 00 kg	2.6 % + 14.06 GBP/1 00 kg	2.6 % + 14.06 GBP/1 00 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 % + 7.7 % + 20.04 GBP/ 100 kg	7.5 % + 7 19.55 GBP/ 100 kg	7.4 % + 7.19.07 GBP/ 1100 kg 1	7.2 % + 7.2 18.58 1 100 kg 1	7.0 % + 6. 18.09 1 GBP/ 6	6.8 % + 6 17.60 GBP/ 100 kg	6.6 % + 6 17.11 GBP/ 100 kg 1	6.4 % + 6 16.62 GBP/ 100 kg	6.2 % + 6 16.13 GBP/ 100 kg	6.2 % + 6.1	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		Х																
1904 90 80	Other	8.3 % + 21.51 GBP/ 100 kg	R10 (0.25)	S	7.9 % + 20.53 GBP/ 100 kg	7.7 % + 7.2 20.04 GBP/ 100 kg	7.5%+ 7 19.55 GBP/ 100 kg	7.4 % + 7.19.07 GBP/ 1100 kg 1	7.2 % + 7.2 18.58 1 100 kg 1	7.0 % + 6. 18.09 1 GBP/ 6	6.8 % + 6 17.60 GBP/ 100 kg	6.6 % + 6 17.11 GBP/ 100 kg 1	6.4 % + 6 16.62 GBP/ 100 kg	6.2 % + 6.13 GBP/	6.2 % + (16.13) GBP/	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	ETABLES,	FRUIT, NUT	S OR OT	OR OTHER PARTS OF PLANTS	TS OF PL.	ANTS												
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																		
	- 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 7	7th year 8	8th year 9	9th year	10th year	11th year	12th year	13th year	14th year	As from 15th year
2009 61 10	Of a value exceeding € 18 per 100 kg net weight	Entry price	Entry price		Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price
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
	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
2009 69 59	Other	Entry price	Entry price		Entry price	Entry price	Entry price	Entry	Entry price Entry price	Entry price	Entry	Entry price							
21	CHAPTER 21 - MISCELLANEOUS EDIBLE PREPARATIONS	E PREPAR	ATIONS						1										
2101	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																		
	- 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	% 9.8	7.7 %	6.7 %	% 8.9	5.8 %	5.8 %	5.8 %	5.8 %	5.8 %	% 8.5	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 % + 6 0.772 EA	6.5 % + 6 0.727 EA	6.1 % + 5 0.681 EA	5.7%+ 5 0.636 EA	5.3 % + 4 0.590 EA	4.9 % + 4 0.545 EA	4.5 % + 4 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 % + 9.00 Sec. 3.00 EA	5.3 % + 5.0 %	5.0 %+ 4 0.772 EA	4.7 % + 4 0.727 EA	4.4 % + 4 0.681 EA	4.1 % + 3 0.636 EA	3.8 % + 3.0 % + 0.590 EA	3.5 % + 3 0.545 EA	3.3 % + 3.0 % + 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																		

14th As from 15th year	24%+ 24%+ 9.67 9.67 GBP/ GBP/ 100 kg 100 kg MAX MAX 1.76 1.76 GBP/ GBP/ 1.00 kg 100 kg	2.4%+ 2.4%+ 13.56 13.56 GBP/ GBP/ GBP/ 100 kg 100 kg MAX MAX 5.3%+ 5.3%+ 1.73 GBP/ 100 kg 100 kg			0.0 % + 0.0 % + 0.300 0.300 EA EA			4.5 % + 4.5 % + 0.500 EA EA						Entry Entry price price	
13th year	2.4 % + 2 9.67 GBP/ 100 kg MAX 5.4 % + 5 1.76 GBP/ 100 kg	2.4%+ 2 13.56 GBP/ 100 kg MAX 5.3%+ 5 1.73 GBP/ 100 kg			0.0 %+ 0.0 0.300 EA			4.5 % + 4 0.500 EA	_					Entry price	ŗ
12th year	2.4 % + 9.67 GBP/ 100 kg MAX 5.4 % + 1.76 GBP/ 100 kg	2.4 % + 13.56 GBP/ 100 kg MAX 5.3 % + 1.73 GBP/ 100 kg			0.0 % + 0.300 EA			4.5 % + 0.500 EA						Entry price	
11th year	2.4 % + 9.67 GBP/ 100 kg MAX 5.4 % + 1.76 GBP/ 100 kg	2.4 % + 13.56 GBP/ 100 kg MAX 5.3 % + 1.73 GBP/ 100 kg			0.0 % + 0.300 EA			4.5 % + 0.500 EA						Entry price	
10th year	2.4%+ 9.67 GBP/ 100 kg MAX 5.4%+ 1.76 GBP/ 100 kg	2.4 % + 13.56 GBB/ 100 kg MAX 5.3 % + 1.73 GBP/ 100 kg			0.0 % + 0.300 EA			4.5 % + 0.500 EA	_					Entry price	
9th year	2.4%+ 9.67 GBP/ 100 kg MAX 5.4%+ 1.76 GBP/ 100 kg	2.4 % + 13.56 GBP/ 100 kg MAX 5.3 % + 1.73 GBP/ 100 kg			0.0 % + 0.300 EA			4.5 % + 0.500 EA						Entry price	
8th year	2.4 % + 9.67 GBP/ 100 kg MAX 5.4 % + 1.76 GBP/ 100 kg	2.4% + 13.56 GBP/ 100 kg MAX 5.3% + 1.73 GBP/ 100 kg			0.0 % + 0.300 EA			4.5 % + 0.500 EA						Entry price	
7th year	2.4 % + 9.67 GBP/ 100 kg MAX 5.4 % + 1.76 GBP/ 100 kg	2.4%+ 13.56 GBP/ 100 kg MAX 5.3%+ 1.73 GBP/ 100 kg			0.0 % + 0.300 EA			4.5 % + 0.500 EA						Entry price	
6th year	2.4 % + 9.67 GBP/ 100 kg MAX 5.4 % + 1.76 GBP/ 100 kg	2.4 % + 13.56 GBB/ 100 kg MAX 5.3 % + 1.73 GBP/ 100 kg			0.0 % + 0.387 EA			4.5 % + 0.500 EA						Entry price	
5th year	2.4 % + 9.67 GBP/ 100 kg MAX 5.4 % + 1.76 GBP/ 100 kg	2.4%+ 13.56 GBP/ 100 kg MAX 5.3%+ 1.73 GBP/ 100 kg			0.0 % + 0.475 EA			4.5 % + 0.500 EA						Entry price	
4th year	3.3 % + 13.43 GBP/ 100 kg MAX 7.5 % + 2.44 GBP/ 100 kg	3.3 % + 18.83 GBP/ 100 kg MAX 7.4 % + 2.40 GBP/ 100 kg			0.0 %+ 0.562 EA			5.3 %+ 0.583 EA						Entry price	
3rd year	4.3 % + 17.18 GBP/ 100 kg MAX 9.7 % + 3.13 GBP/ 100 kg	4.2 % + 24.10 GBP/ 100 kg MAX 9.5 % + 3.08 GBP/ 100 kg			0.0 % + 0.650 EA			6 % + 0.666 EA						Entry price	
2nd year	5.2 % + 20.94 20.94 GBP/ 100 kg MAX 11.8 % + 3.81 GBP/ 100 kg	5.1 % + 29.37 GBP/ 100 kg MAX 11.6 % + 3.75 GBP/ 100 kg			0.0 % + 0.737 EA			6.8 % + 0.750 EA						Entry price	
1st year	6.1 % + 24.70 GBP/ 100 kg MAX 13.9 % +4.49 GBP/ 100 kg 13.9 % 14.49	6.1 % + 34.65 GBP/ 100 kg MAX 13.6 % + 4.42 GBP/ 100 kg			0.0 % + 0.825 EA			7.5 %+ 0.833 EA						Entry price	
Note	Ø	w			S			S							1
Category	R5 (0.7)	R5 (0.7)			R7 (0.7)			R5 (0.5)	R					Entry price	
Base rate	8.0 % + 32.22 GBP/ 100 kg MAX 18.1 % + 5.86 GBP/ 100 kg	7.9 % + 45.19 GBP/ 100 kg MAX 17.8 % + 5.77 GBP/ 100 kg			0.0 % + EA			9.0 % + EA	AD VINEGA					Entry price	*
Description	3 % or more but less than 7 %	7 % or more	Food preparations not elsewhere specified or included	- Protein concentrates and textured protein substances	Other	- Other	Other	Other	CHAPTER 22 - BEVERAGES, SPIRITS AND VINEGAR	Wine of fresh grapes, including fortified wines; grape must other than that of heading 2009	- Other grape must	Other	Of a density of 1.33 g/cm³ or less at 20 °C and of an actual alcoholic strength by volume not exceeding 1 % vol	Concentrated	
CN 2017	2105 00 91	2105 00 99	2106	2106 10	2106 10 80	2106 90		2106 90 98	22	2204	2204 30			2204 30 92	

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
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
23	CHAPTER 23 - RESIDUES AND WASTE FROM THE FOOD INDUST	FROM THE	FOOD INDU		, PREPAR	ED ANIN	TRIES; PREPARED ANIMAL FODDER	DER											
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
IV	SECTION VI - PRODUCTS OF THE CHEMICAL OR ALLIED INDUSTRIES	MICAL OR	ALLIED IND	USTRIE	S				-										
29	CHAPTER 29 - ORGANIC CHEMICALS																		
	X. ORGANO-INORGANIC COMPOUNDS, HETEROCYCLIC COMP	, HETEROC	YCLIC COM	IPOUNE	S, NUCL	SIC ACID	S AND TE	OUNDS, NUCLEIC ACIDS AND THEIR SALTS, AND SULPHONAMIDES	rs, and	SULPHO	NAMIDE	S							
2933	Heterocyclic compounds with nitrogen hetero-atom(s) only																		
	- Other																		
2933 92 00	Azinphos-methyl (ISO)	% 5.9	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
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 %
32	CHAPTER 32 - TANNING OR DYEING EXTRACTS, TANNINS AND THEIR DERIVATIVES, PIGMENTS AND OTHER COLOURING MATTER, PAINTS AND VARNISHES, PUTTY AND OTHER MASTICS, INKS	XTRACTS;	TANNINS AI	ND THE	IR DERIV	ATIVES;	DYES, PI	GMENTS	AND OTI	HER COL	OURING	MATTE	; PAINTS	S AND V	RNISHE	S; PUTTY	AND OT	HER MAS	TICS;
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
3215 90	- Other																		
3215 90 70	Other	6.5 %	B7		4.9 %	4.1 %	3.3 %	2.4 %	1.6 %	% 8.0	% 0:0	% 0.0	% 0.0	% 0.0	% 0.0	% 0.0	% 0.0	% 0.0	% 0.0
VII	SECTION VII - PLASTICS AND ARTICLES THEREOF; RUBBER AN	S THEREO	F; RUBBER	AND AR	ND ARTICLES THEREOF	HEREOF													
39	CHAPTER 39 - PLASTICS AND ARTICLES THEREOF	S THEREO	F																
	II. WASTE, PARINGS AND SCRAP; SEMI-MANUFACTURES; ART	I-MANUFA	CTURES; AR	TICLES															
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 %	% 9.0	% 0.0	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %

CN 2017	Description	Base rate	Category	Note	1st year	2nd year	3rd 4	4th year	5th year	6th year	7th year 8	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	% 5.9	B10		5.3 %	4.7 %	4.1 %	3.5 %	3.0 %	2.4 %	1.8 %	1.2 %	% 9.0	% 0.0	% 0.0	% 0.0	% 0.0	% 0.0	% 0.0
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 %	% 8.0	% 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	THEREOF					1												
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 %
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
4011 80 00	- Of a kind used on construction, mining or industrial handling vehicles and machines	4.0 %	01N3		4.0 %	4.0 %	4.0 %	4.0 %	4.0 %	4.0 %	3.0 %	2.0 %	1.0 %	% 0.0	% 0.0	% 0.0	% 0.0	% 0.0	% 0.0
4011 90 00	- Other	4.0 %	B3		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
ХШ	SECTION XII - FOOTWEAR, HEADGEAR, UMBRELLAS, SUN UMBRELLAS, WALKING STICKS, SEAT-STIC THEREWITH: ARTHEINAL EI OWERS: ARTICLES OF HIMAN HAIR	ETICLES O	LAS, SUN U	MBRELI	AS, WAI	KING ST.	ICKS, SE,	AT-STICE	S, WHIP	S, RIDINC	3-CROPS	AND PA	RTS THEI	REOF; PR	EPARED	FEATHEF	KS, WHIPS, RIDING-CROPS AND PARTS THEREOF; PREPARED FEATHERS AND ARTICLES MADE	RTICLES	MADE
64	CHAPTER 64 - FOOTWEAR, GAITERS AND THE LIKE, PARTS OF SI	ND THE LII	KE; PARTS (JF SUCH	ARTICLES	ES													
6402	Other footwear with outer soles and uppers of rubber or plastics																		
	- Other footwear																		
6402 99	Other																		
6402 99 05	Incorporating a protective metal toecap	17.0 %	B10		13.9 %	12.4 %	10.8 %	9.3 %	7.7 %	6.2 %	4.6 %	3.1 %	1.5 %	% 0.0	% 0.0	% 0.0	% 0.0	% 0.0	% 0.0
	Other																		
6402 99 10	With uppers of rubber	16.8 %	B10		13.7 %	12.2 %	10.7 %	9.2 %	7.6 %	6.1 %	% 9.7	3.1 %	1.5 %	% 0.0	% 0.0	% 0.0	% 0.0	% 0.0	% 0.0
	With uppers of plastics																		
	Footwear with a vamp made of straps or which has one or several pieces cut out																		
6402 99 31	With sole and heel combined having a height of more than 3 cm	16.8 %	B10		13.7 %	12.2 %	10.7 %	9.2 %	7.6 %	6.1 %	4.6 %	3.1 %	1.5 %	% 0.0	% 0.0	% 0.0	% 0.0	% 0.0	% 0.0
6402 99 39	Other	16.8 %	B10		13.7 %	12.2 %	10.7 %	9.2 %	7.6 %	6.1 %	% 9.4	3.1 %	1.5 %	% 0.0	% 0.0	% 0.0	% 0.0	% 0.0	% 0.0
6402 99 50	Slippers and other indoor footwear	16.8 %	B10		13.7 %	12.2 %	10.7 %	9.2 %	7.6 %	6.1 %	4.6 %	3.1 %	1.5 %	% 0.0	% 0.0	% 0.0	% 0.0	% 0.0	% 0.0
	Other, 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
	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 %
	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

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 %	% 9.4	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, ASBES	LASTER, C	EMENT, ASE	TOS,	MICA OF	SIMILA	3 MATEF	MICA OR SIMILAR MATERIALS; CERAMIC PRODUCTS; GLASS AND GLASSWARE	RAMIC	RODUC	S; GLAS	S AND G	LASSWA	RE					
69	CHAPTER 69 - CERAMIC PRODUCTS																		
	I. GOODS OF SILICEOUS FOSSIL MEALS OR OF SIMILAR SILICEC	S OR OF SII	MILAR SILIC	EOUS E.	ARTHS, ≀	AND REF	RACTOR	OUS 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	2.0 %	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	E				-													
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 %	% 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 %
7002 20 90	Other	3.0 %	B3		1.5 %	% 8.0	% 0.0	% 0.0	% 0.0	% 0.0	% 0.0	% 0.0	% 0.0	% 0.0	% 0.0	% 0.0	% 0.0	% 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 4	4th year	5th year	6th 71	7th year 8	8th year	9th year	10th year	11th year	12th year	13th year	14th year	As from 15th vear
XV	SECTION XV - BASE METALS AND ARTICLES OF BASE METAL	TICLES OF.	BASE META																
92	CHAPTER 76 - ALUMINIUM AND ARTICLES THEREOF	CLES THER	EOF																
7604	Aluminium bars, rods and profiles																		
	- Of aluminium alloys																		
7604 29	Other																		
7604 29 90	Profiles	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
7607	Aluminium foil (whether or not printed or backed with paper, paperboard, plastics or similar backing materials) of a thickness (excluding any backing) not exceeding 0.2 mm																		
	- Not backed																		
7607 11	Rolled but not further worked																		
7607 11 90	Of a thickness of not less than 0.021 mm but not more than 0.2 mm	7.5 %	B5		5.0 %	3.8 %	2.5 %	1.3 % (0.0 %	0.0 %	0.0 %	0.0 %	% 0.0	0.0 %	0.0 %	0.0 %	0.0 %	% 0.0	0.0 %
7607 19	Other																		
7607 19 90	Of a thickness of not less than 0.021 mm but not more than 0.2 mm	7.5 %	B5		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 %
7614	Stranded wire, cables, plaited 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
7616	Other articles of aluminium																		
	- Other																		
7616 99	Other																		
7616 99 90	Other	% 0.9	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
81	CHAPTER 81 - OTHER BASE METALS; CERMETS; ARTICLES THI	ERMETS;	ARTICLES T.	HEREOF	Dr.	-								•					
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
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
82	CHAPTER 82 - TOOLS, IMPLEMENTS, CUTLERY, SPOONS AND FORKS, OF BASE METAL; PARTS THEREOF OF BASE METAL	UTLERY, S	POONS AND	FORKS	, OF BAS	E METAL	; PARTS	THEREOF	OF BASE	3 METAL									
8211	Knives with cutting blades, serrated or not (including pruning knives), other than knives of heading 8208, and blades therefor																		
	-Other							-+			-								
8211 92 00	Other knives having fixed blades	8.5 %	B5		5.7 %	4.3 %	-		_		\dashv	\dashv	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

	Description	Base rate	Category		1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th /	As from 15th year
SECTION XVI - MACHINERY AND MECHANICAL APPLIANCES; E AND REPRODUCERS, AND PARTS AND ACCESSORIES OF SUCH A	RY AND MEC	HANICAL ≠ ACCESSOF	APPLIANCE VIES OF SU	SS; ELEC CH ART	LECTRICAL E ARTICLES	LECTRICAL EQUIPMENT; PARTS THEREOF; SOUND RECORDERS AND REPRODUCERS, TELEVISION IMAGE AND SOUND RECORDERS. RTICLES	NT; PAR	TS THER	EOF; SOU	IND REC	ORDERS	AND REP	RODUCE	SS, TELEY	/ISION IN	AAGE AN	D SOUNE	RECORL	ERS
CHAPTER 84 - NUCLEAR REACTORS, BOILERS, MACHINERY AND MECHANICAL APPLIANCES, PARTS THEREOF	REACTORS, BO	OILERS, M.	ACHINERY	AND M.	ECHANIC	AL APPLI	IANCES;	PARTS T	HEREOF										
Spark-ignition reciprocating or rotary internal combustion piston engines	g or rotary engines																		
- Other engines																			
Of a cylinder capacity exceeding $250\mathrm{cm^3}$	xceeding 250 cm ³																		
Other																			
Of a power exceeding 10 kW	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
Compression-ignition internal combustion piston engines (diesel or semi-diesel engines)	rnal combustion emi-diesel																		
- Engines of a kind used for the propulsion of vehicles of Chapter 87	or the propulsion																		
- For the industrial assembly of: pedestrian-controlled tractors of subheading 8701 10; motor vehicles of heading 8704 with an motor vehicles of heading 8704 with an engine of a cylinder capacity of less than 2,500 cm³; motor vehicles of heading 8705	nbly of: tors of subheading of heading 8703; g 8704 with an city of less than s 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
- Other engines																			
Other																			
New, of a power																			
Not exceeding 15 kW	W	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
Exceeding 15 kW but not exceeding 30 kW	ut not exceeding 30	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
Exceeding 30 kW but not exceeding 50 kW	ut not exceeding 50	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
Exceeding 50 kW but not exceeding 100 kW	ut not exceeding	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
Exceeding 100 kW but not exceeding 200 kW	but not exceeding	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 %
Other engines and motors	Jrs																		
- Hydraulic power engines and motors	nes and motors																		
Other																			
Other																			
Hydraulic fluid power motors	ver 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 %
- Pneumatic power engines and motors	nes and motors																		
Linear acting (cylinders)	lers)	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 %
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	ines, comprising a lements for changing midity, including h the humidity																		
				1					Ì		Ì	Ì			Ì	l		Ì	

CN 2017	Description	Base rate	Category	Note	1st year	2nd year	3rd 4	4th year	5th year	6th 7	7th year 8	8th year	9th year	10th year	11th year	12th year	13th year	14th year	As from 15th year
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 %	% 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 %
	- 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 %	% 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
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
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
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 %	% 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
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 %
	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 %
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
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
8482	Ball or roller bearings																		
8482 10	- Ball bearings																		
8482 10 10	With greatest external diameter not exceeding 30 mm	8.0 %	B7		% 0.9	5.0 %	4.0 %	3.0 %	2.0 %	1.0 %	% 0:0	0.0 %	0.0 %	% 0.0	% 0.0	% 0.0	% 0.0	0.0 %	0.0 %
8482 10 90	Other	8.0%	B7		% 0.9	2.0 %	4.0 %	3.0 %	2.0 %	1.0 %	% 0:0	% 0.0	% 0.0	% 0.0	% 0.0	% 0.0	% 0.0	% 0.0	% 0.0
8482 20 00	- Tapered roller bearings, including cone and tapered roller assemblies	8.0 %	B7		% 0.9	5.0 %	4.0 %	3.0 %	2.0 %	1.0 %	% 0.0	% 0.0	0.0 %	% 0.0	% 0.0	% 0.0	% 0.0	% 0.0	% 0.0
													•						

CN 2017	Description	Base rate	Category	Note	1st year	2nd year	3rd 4	4th year	5th year	6th 7	7th year 8	8th year	9th year	10th year	11th year	12th year	13th year	14th year	As from 15th year
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 %
8482 40 00	- Needle roller bearings	% 0.8	В7		% 0.9	2.0 %	4.0 %	3.0 %	2.0 %	1.0 %	% 0:0	% 0.0	% 0.0	% 0:0	% 0.0	% 0.0	% 0.0	% 0.0	% 0.0
8482 50 00	- Other cylindrical roller bearings	% 0.8	В7		% 0.9	5.0 %	4.0 %	3.0 %	2.0 %	1.0 %	% 0.0	% 0.0	% 0.0	% 0.0	% 0.0	% 0.0	% 0.0	% 0.0	% 0.0
8482 80 00	- Other, including combined ball/roller bearings	% 0.8	B5		5.3 %	4.0 %	2.7 %	1.3 % (0.0 %	% 0.0	% 0.0	% 0.0	% 0.0	% 0.0	% 0.0	% 0.0	% 0.0	% 0.0	% 0.0
	- Parts																		
8482 91	Balls, needles and rollers																		
8482 91 90	Other	7.7 %	BS		5.1 %	3.9 %	2.6 %	1.3 % (0.0 %	% 0.0	% 0.0	% 0.0	0.0 %	% 0:0	% 0.0	% 0.0	% 0.0	% 0.0	% 0.0
8482 99 00	Other	8.0 %	B5		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 %
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 %
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 %
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
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
8483 20 00	- Bearing housings, incorporating ball or roller bearings	% 0.9	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
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	RY AND EC RTICLES	UIPMENT A	ND PAR	TS THER	EOF; SOU	ND REC	ORDERS /	AND REP	RODUCE	RS, TELE	VISION	IMAGE A	ND SOU	ND RECO	RDERS A	ND REPR	ODUCER	S, AND
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 %
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
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
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
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 %
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

CN 2017	Description	Base rate	Category	Note	1st year	2nd year	3rd 4	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
8 9 9 8 9 8 9	- Other primary cells and primary batteries																		
8206 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 %
00 06 9058	- 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 %
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 %	% 6.0	0.5 %	% 0.0	% 0.0	% 0.0	% 0.0	% 0.0	% 0.0	% 0.0	% 0.0	% 0.0
8513	Portable electric lamps designed to function by their own source of energy (for example, dry batteries, accumulators, magnetos), other than lighting equipment of heading 8512																		
8513 10 00	- Lamps	5.7 %	B3		2.9 %	1.4 %	% 0.0	0.0 %	0.0 %	% 0.0	0.0 %	% 0.0	0.0 %	% 0.0	% 0.0	0.0 %	0.0 %	% 0.0	0.0 %
8513 90 00	- Parts	5.7 %	B3		2.9 %	1.4 %	% 0.0	% 0.0	0.0 %	% 0.0	% 0.0	% 0.0	% 0.0	% 0.0	% 0:0	% 0.0	% 0.0	% 0.0	% 0.0
8519	Sound recording or sound reproducing apparatus																		
8519 20	- Apparatus operated by coins, banknotes, bank cards, tokens or by other means of payment																		
	Other																		
8519 20 91	With laser reading system	9.5 %	B5		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 %
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
	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 %
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 %

CN 2017	Description	Base rate	Category	Note	1st year	2nd year	3rd 4	4th year	5th year	6th 71	7th year 8	8th year 9	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 %	% 6.8	7.6 %	6.4 %	5.1 %	3.8 %	2.5 %	1.3 %	% 0.0	% 0.0	% 0.0	% 0.0	% 0.0	% 0.0
	- Projectors																		
8528 69	Other																		
8528 69 80	Other	14.0 %	B10		11.5 %	10.2 %	% 6.8	7.6 %	6.4 %	5.1 %	3.8 %	2.5 %	1.3 %	% 0.0	% 0.0	0.0 %	0.0 %	% 0.0	% 0.0
8528 72	Other, colour								H										
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
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 are 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 %		2.3 % (0.0 %	0.0 %	% 0.0	0.0 %	0.0 %	% 0.0	% 0.0	0.0 %	0.0 %	% 0.0	0.0 %
IIAX	SECTION XVII - VEHICLES, AIRCRAFT, VESSELS AND ASSOCIATED TRANSPORT EQUIPMENT	, VESSELS	AND ASSOC.	IATED 1	RANSPO	RT EQUIF	MENT												
98	CHAPTER 86 - RAILWAY OR TRAMWAY LOCOMOTIVES, ROLLING STOCK AND PARTS THEREOF; RAILWAY OR TRAMWAY TRACK FIXTURES AND FITTINGS AND PARTS THEREOF; MECHANICAL (INCLUDING ELECTROMECHANICAL) TRAFFIC SIGNALLING EQUIPMENT OF ALL KINDS	Y LOCOMC TRAFFIC S.	OTIVES, ROLIGNALLING	LING ST EQUIPA	FOCK AN	D PARTS ALL KINI	THEREO!	F; RAILW.	AY OR T.	RAMWA	Y TRACK	FIXTUR	ES AND	FITTINGS	S AND PA	RTS THE	REOF; M.	ECHANIC	AL
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 % 0.1	0.9%) %8.0	0.7 %	0.5 %	0.4 %	0.3 %	0.1 %	% 0.0	% 0.0	% 0.0	% 0.0
8601 20 00	- Powered by electric accumulators	1.7 %	B12		1.4 %	1.3 %	1.2 %	1.0 % (0.9%	0.8 %	0.7 %	0.5 %	0.4 %	0.3 %	0.1 %	% 0.0	% 0.0	% 0.0	% 0.0
8602	Other rail locomotives; locomotive tenders																		
8602 10 00	- Diesel-electric locomotives	1.7 %	B12		1.4 %	1.3 %	1.2 %	0.1	0.9 %	% 8.0	0.7 %	0.5 %	0.4 %	0.3 %	0.1 %	% 0.0	% 0.0	% 0.0	% 0.0

CN 2017	Description	Base rate	Category	Note	1st year	2nd year	3rd 4	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 %	% 6.0	% 8.0	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 %	% 6.0	0.8 %	% L'0	0.5 %	0.4 %	0.3 %	0.1%	0.0 %	0.0 %	0.0 %	0.0 %
9098	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 %	% 6.0	% 8.0	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 %	% 6.0	% 8.0	0.7 %	0.5 %	0.4 %	0.3 %	0.1 %	0.0 %	% 0.0	0.0 %	0.0 %
	- Other																		
8606 91	Covered and closed						ļ												
8606 91 10	Specially designed for the transport of highly radioactive materials (Euratom)	1.7 %	B12		1.4 %	1.3 %	1.2 %	1.0 %	% 6.0	% 8.0	0.7 %	0.5 %	0.4 %	0.3 %	0.1 %	% 0.0	% 0.0	% 0.0	% 0.0
8606 91 80	Other	1.7 %	B12		1.4 %	1.3 %	1.2 %	1.0 %	% 6:0	% 8.0	0.7 %	0.5 %	0.4 %	0.3 %	0.1 %	% 0.0	% 0.0	% 0.0	% 0.0
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 %	% 6.0	0.8 %	0.7 %	0.5 %	0.4 %	0.3 %	0.1 %	0.0 %	0.0 %	% 0.0	0.0 %
00 66 9098	Other	1.7 %	B12		1.4 %	1.3 %	1.2 %	1.0 %	% 6:0	% 8.0	0.7 %	0.5 %	0.4 %	0.3 %	0.1 %	% 0.0	% 0.0	% 0.0	% 0.0
8607	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 %	% 8.0	% 9.0	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 %	% 6.0	% 8.0	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 %	% 6.0	% 8.0	0.7 %	0.5 %	0.4 %	0.3 %	0.1 %	0.0 %	0.0 %	0.0 %	% 0.0
8607 21 90	Other	1.7 %	B12		1.4 %	1.3 %	1.2 %	1.0 %	% 6.0	0.8 %	0.7 %	0.5 %	0.4 %	0.3 %	0.1 %	0.0 %	% 0.0	% 0.0	0.0 %
8607 29 00	Other	1.7 %	B12		1.4 %	1.3 %	1.2 %	1.0 %	% 6.0	% 8.0	0.7 %	0.5 %	0.4 %	0.3 %	0.1 %	% 0.0	% 0.0	% 0.0	% 0.0
8607 30 00	- Hooks and other coupling devices, buffers, and parts thereof	1.7 %	B12		1.4 %	1.3 %	1.2 %	1.0 %	% 6.0	% 8.0	0.7 %	0.5 %	0.4 %	0.3 %	0.1 %	0.0 %	0.0 %	% 0.0	% 0.0
	- Other																		
8607 91	Of locomotives																		
8607 91 10	Axle-boxes and parts thereof	3.7 %	B12		3.1 %	2.8 %	2.6 %	2.3 %	2.0 %	1.7 %	1.4 %	1.1 %	% 6.0	% 9.0	0.3 %	% 0.0	% 0.0	0.0 %	0.0 %
8607 91 90	Other	1.7 %	B12		1.4 %	1.3 %	1.2 %	1.0 %	% 6.0	% 8.0	0.7 %	0.5 %	0.4 %	0.3 %	0.1 %	% 0.0	% 0.0	% 0.0	% 0.0

CN 2017	Description	Base rate	Category	Note	1st year	2nd year	3rd 4	4th year	5th year	6th 7	7th year 8	8th year 9	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 %		% 6.0	%8.0	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 TRAMWA	RAILWAY	OR TRAMW		Y ROLLING STO	STOCK, AN	AND PARTS AND	AND AC	ACCESSORIES THEREOF	ES THER	EOF								
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 %	% 8.6	% 9.8	7.4 %	6.2 %	4.9 %	3.7 %	2.5 %	1.2 %	0.0 %	% 0.0	% 0.0	% 0.0
	- Other, of an engine power																		
8701 91	Not exceeding 18 kW																		
8701 91 90	Other	7.0 %	B12		% 6.5	5.4 %	4.8 %	4.3 %	3.8 %	3.2 %	2.7 %	2.2 %	1.6 %	1.1 %	0.5 %	0.0 %	% 0.0	0.0 %	% 0.0
8701 92	Exceeding 18 kW but not exceeding 37 kW																		
8701 92 90	Other	7.0 %	B12		% 6.3	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		% 6.9	5.4 %	4.8 %	4.3 %	3.8 %	3.2 %	2.7 %	2.2 %	1.6 %	1.1 %	0.5 %	% 0.0	% 0.0	% 0.0	% 0.0
8701 94	Exceeding 75 kW but not exceeding 130 kW																		
8701 94 90	Other	7.0 %	B12		% 6.3	5.4 %	4.8 %	4.3 %	3.8 %	3.2 %	2.7 %	2.2 %	1.6 %	1.1 %	0.5 %	% 0.0	% 0.0	% 0.0	% 0.0
8701 95	Exceeding 130 kW																		
8701 95 90	Other	7.0 %	B12		% 6.5	5.4 %	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 semidiesel)																		
	Of a cylinder capacity exceeding $2,500$ cm ³																		
8702 10 11	New	16.0 %	B12		13.5 %	12.3 %	11.1 %	% 8.6	% 9.8	7.4 %	6.2 %	4.9 %	3.7 %	2.5 %	1.2 %	% 0.0	% 0.0	% 0.0	% 0.0
8702 10 19	Used	16.0 %	B12		13.5 %	12.3 %	11.1 %	% 8.6	% 9.8	7.4 %	6.2 %	4.9 %	3.7 %	2.5 %	1.2 %	0.0 %	% 0.0	% 0.0	% 0.0
	Of a cylinder capacity not exceeding 2,500 cm ³																		
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 semidiesel) and electric motor as motors for propulsion																		

90.00 90.00 10.50 <th< th=""><th>CN 2017</th><th>Description</th><th>Base rate</th><th>Category</th><th>Note 1</th><th>1st year</th><th>2nd year</th><th>3rd 4</th><th>4th year</th><th>5th year</th><th>6th year</th><th>7th year</th><th>8th year</th><th>9th year</th><th>10th year</th><th>11th year</th><th>12th year</th><th>13th year</th><th>14th year</th><th>As from 15th year</th></th<>	CN 2017	Description	Base rate	Category	Note 1	1st year	2nd year	3rd 4	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
With big by approximating somewhale With big by approximating somewhale with the with particle matter interpretating grotion engages and control a	8702 20 10	Of a cylinder capacity exceeding 2,500 cm ³	16.0 %	B12		-		11.1 %	%	% 9.8	7.4 %	6.2 %	4.9 %	3.7 %	2.5 %	1.2 %	% 0.0	% 0.0	% 0.0	% 0.0
0. — Ord cylinder ceptedry 2 Mo. 16.0 kg B12 13.5 kg 11.1 kg 9.8 kg 24.9 kg 6.2 kg 6.9	8702 30	- With both spark-ignition internal combustion reciprocating piston engine and electric motor as motors for propulsion																		
Coltant cappeally not exceeding 10.0% B12 B13 B13 B14 B15	8702 30 10	Of a cylinder capacity exceeding 2,800 cm ³	16.0 %	B12			%	11.1 %	% 8.6	8.6 %	7.4 %		4.9 %	3.7 %	2.5 %		% 0.0	% 0.0	% 0.0	% 0.0
Coloration of the company of the c	8702 30 90	Of a cylinder capacity not exceeding 2,800 cm ³	10.0 %	B12		8.5 %	%	% 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 %
- With synthetic internal combination - Other - With synthetic internal combination internal combination - With synthetic experience values 2,800 With synthetic experience values 2,800 With synthetic experience values 2,800 With character capacity exceeding 2,800 With character capacity or executing 2,800	8702 40 00	- With only electric motor for propulsion	10.0 %	B12		5	%	% 6.9	6.2 %	5.4 %	9.	3.8 %	3.1 %	2.3 %	1.5 %		0.0 %	% 0.0	% 0.0	% 0.0
Pulsipartic principal patient membalon piston regime Pulsipartic principal patient membalon patient cupucity exceeding 2,900 Pulsipartic principal patient regimenty and exceeding 2,800 Pulsipartic principal patient regimenty and exceeding 2,800 Pulsipartic patient principal patient regimenty and exceeding 2,800 Pulsipartic patient principal patient regimenty and exceeding 2,800 Pulsipartic patient principal patient regimenty and exceeding 2,800 Pulsipartic patient principal patient regiments and many exceeding 1,800 Pulsipartic patient regiment patient exceeding 3,800 Pulsipartic patient	8702 90	- Other																		
1. New 1.00 kg. 1.10 k		With spark-ignition internal combustion piston engine																		
11 —Now 160 % B12 13.5% 12.3% 11.1% 9.8% 86.% 74.% 62.% 49.% 37.% 25.% 12.% 0.0% 1.0%		Of a cylinder capacity exceeding 2,800 cm ³																		
	8702 90 11	New	16.0 %	B12		-	%	%		% 9.8	7.4 %	6.2 %	4.9 %	3.7 %	2.5 %	1.2 %	0.0 %	% 0.0	% 0.0	0.0 %
2.00 c. villade requestivg not exceeding 1.00 % 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%	8702 90 19	Used	16.0 %	B12		%	%	11.1 %	%	% 9.8	7.4 %	6.2 %	4.9 %	3.7 %	2.5 %	1.2 %	% 0.0	% 0.0	% 0.0	% 0.0
1. New 10.0 10.		Of a cylinder capacity not exceeding 2,800 cm ³																		
Motor cars and other motor vehicles periodic designed for travelling station wagons and racing carrs and other motor vehicles periodic designed for travelling station wagons and racing carrs 100 km 2.0 km	8702 90 31	New	10.0 %	B12		8.5 %	%	% 6:9		5.4 %	4.6 %	3.8 %	3.1 %	2.3 %	1.5 %	% 8.0	% 0.0	% 0.0	% 0.0	% 0.0
Motor cans and other motor vehicles Particular particular specially designed for travelling Particular specially designed for travelling Particular specially designed for travelling Particular specially designed for travelling Particular specially designed for travelling Particular specially designed for travelling Particular vehicles specially designed for travelling Particular vehicles Particu	8702 90 90	With other engines	10.0 %	B12		8.5 %	%	% 6:9	6.2 %	5.4 %	9.	∞.	3.1 %	2.3 %	1.5 %	% 8.0	% 0.0	% 0.0	% 0.0	% 0.0
- Vehicles specially designed for travelling on snow, golf-care and similar vehicles specially designed for travelling on snow, with compusion internal combustion internal combustion piston engine (diesel or semi-lar vehicles specially designed for travelling on snow, with compusion internal combustion internal combustion internal combustion piston engine (diesel or semi-lar vehicles, with only spark-gintion internal combustion piston engine (diesel or semi-lar vehicles, with only spark-gintion internal combustion internal internal combustion internal internal combustion internal inte	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																		
- Vehicles specially designed for travelling on a row, with compression-ignition internal combustion piston engine and solves, with compression-ignition internal combustion piston engine combustion piston engine combustion piston engine combustion piston engine combustion piston engine combustion piston engine combustion piston engine combustion piston engine combustion piston engine combustion internal combustion internal combustion internal combustion internal combustion internal combustion internal combustion reciprocating piston engine reciprocating piston engine reprocating piston engine reciprocating pist	8703 10	- Vehicles specially designed for travelling on snow; golf cars and similar vehicles																		
18 -Other vehicles, with only spark-lightion internal combustion receding 1,000 cm³ bit of caseding 1,500 cm³ bit not exceeding 1,500 cm³ bit	8703 10 11	Vehicles specially designed for travelling on snow, with compression-ignition internal combustion piston engine (diesel or semi-diesel), or with spark-ignition internal combustion piston engine	5.0 %	B7		3.8 %	%	2.5 %			% 9.0	% 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 recipiocating piston engineOf a cylinder capacity not exceeding 1,500 cm³ but	8703 10 18	Other	10.0 %	B7		%	%	5.0 %	3.8 %	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 not exceeding B7 7.5% 6.3% 5.0% 3.8% 2.5% 1.3% 0.0%		- Other vehicles, with only spark-ignition internal combustion reciprocating piston engine																		
10New 10 0	8703 21	Of a cylinder capacity not exceeding 1,000 cm ³																		
90 Used	8703 21 10	New	10.0 %	B7		7.5 %	%	5.0 %	3.8 %	2	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 cm³ but not exceeding 1,500 cm³ 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 %	8703 21 90	Used	10.0 %	B7		7.5 %	%	5.0 %	3.8 %	5		% 0.0	% 0.0	0.0 %	% 0.0	% 0.0	0.0 %	0.0 %	% 0.0	% 0.0
New 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	8703 22	Of a cylinder capacity exceeding 1,000 cm³ but not exceeding 1,500 cm³																		
	8703 22 10	New	10.0 %	B7		7.5 %	%			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 4	4th year	5th year	6th 7	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
8703 23	Of a cylinder capacity exceeding 1,500 cm³ but not exceeding 3,000 cm³																		
	New																		
8703 23 11	Motor caravans	10.0 %	B7		7.5 %	6.3 %	5.0 %	3.8 %	2.5 %	1.3 %	% 0.0	% 0.0	% 0.0	% 0.0	% 0.0	% 0.0	0.0 %	0.0 %	0.0 %
8703 23 19	Other	10.0 %	B7		7.5 %	6.3 %	5.0 %	3.8 %	2.5 %	1.3 %	% 0.0	% 0.0	% 0.0	% 0.0	% 0.0	% 0.0	% 0.0	% 0.0	% 0.0
8703 23 90	Used	10.0 %	B7		7.5 %	6.3 %	5.0 %	3.8 %	2.5 %	1.3 %	% 0.0	% 0.0	% 0.0	% 0.0	% 0.0	% 0.0	% 0.0	% 0.0	% 0.0
8703 24	Of a cylinder capacity exceeding 3,000 cm ³																		
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 %
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 %
	- Other vehicles, with only compressionignition internal combustion piston engine (diesel or semi-diesel)																		
8703 31	Of a cylinder capacity not exceeding 1,500 cm ³																		
8703 31 10	New	10.0 %	B7		7.5 %	6.3 %	5.0 %	3.8 %	2.5 %	1.3 %	% 0.0	% 0.0	0.0 %	% 0.0	% 0.0	% 0.0	% 0.0	0.0 %	0.0 %
8703 31 90	Used	10.0 %	B7		7.5 %	6.3 %	5.0 %	3.8 %	2.5 %	1.3 %	% 0.0	% 0.0	% 0.0	% 0.0	% 0.0	% 0.0	% 0.0	% 0.0	0.0 %
8703 32	Of a cylinder capacity exceeding 1,500 cm ³ but not exceeding 2,500 cm ³																		
	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 %
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 %
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
8703 33	Of a cylinder capacity exceeding 2,500 cm³																		
	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 %
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
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 %
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 %
	-																		

CN 2017	Description	Base rate	Category	Note	1st year	2nd year	3rd ,	4th year	5th year	6th 7	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
8703 50 00	- Other vehicles, with both compressionignition 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 %
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
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
8703 70 00	- Other vehicles, with both compressionignition 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 %
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
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
8703 90 00	- Other	% 0.01	В7		7.5 %	6.3 %	5.0 %	3.8 %	2.5 %	1.3 %	% 0.0	% 0.0	% 0.0	% 0.0	% 0.0	% 0.0	% 0.0	% 0.0	% 0.0
8704	Motor vehicles for the transport of goods																		
	- Other, with compression-ignition internal combustion piston engine (diesel or semidiesel)																		
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 %	% 6.0	0.4 %	0.0 %	% 0.0	% 0.0	% 0.0	% 0.0	0.0 %	0.0 %	% 0.0	% 0.0
	Other																		
	With engines of a cylinder capacity exceeding 2,500 cm ³																		
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
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
	With engines of a cylinder capacity not exceeding 2,500 cm³																		
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 %

CN 2017	Description	Base rate	Category	Note	1st year	2nd year	3rd ,	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	pəsq	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
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 (Euratom)	3.5 %	B7		2.6 %	2.2 %	1.8 %	1.3 %	% 6.0	0.4 %	% 0.0	0.0 %	0.0 %	% 0.0	% 0.0	0.0 %	% 0.0	% 0.0	0.0 %
	Other																		
8704 22 91	New	22.0 %	B7		16.5 %	13.8 %	11.0 %	8.3 %	5.5 %	2.8 %	% 0.0	% 0.0	0.0 %	% 0.0	% 0.0	0.0 %	0.0 %	% 0.0	0.0 %
8704 22 99	Used	22.0 %	B7		16.5 %	13.8 %	11.0 %	8.3 %	5.5 %	2.8 %	% 0.0	% 0.0	% 0.0	% 0.0	% 0.0	% 0.0	% 0.0	% 0.0	% 0.0
8704 23	Of a gross vehicle weight exceeding 20 tonnes																		
8704 23 10	Specially designed for the transport of highly radioactive materials (<i>Euratom</i>)	3.5 %	B7		2.6 %	2.2 %	1.8 %	1.3 %	% 6.0	0.4 %	% 0.0	% 0.0	% 0.0	% 0.0	% 0.0	% 0.0	% 0.0	% 0.0	% 0.0
	Other																		
8704 23 91	New	22.0 %	B7		16.5 %	13.8 %	11.0 %	8.3 %	5.5 %	2.8 %	0.0 %	% 0.0	0.0 %	% 0.0	0.0 %	0.0 %	0.0 %	% 0.0	0.0 %
8704 23 99	Used	22.0 %	B7		16.5 %	13.8 %	11.0 %	8.3 %	5.5 %	2.8 %	% 0.0	% 0.0	% 0.0	% 0.0	% 0.0	% 0.0	% 0.0	% 0.0	% 0.0
	- Other, with spark-ignition internal combustion piston engine																		
8704 31	Of a gross vehicle weight not exceeding 5 tonnes																		
8704 31 10	Specially designed for the transport of highly radioactive materials (Euratom)	3.5 %	B7		2.6 %	2.2 %	1.8 %	1.3 %	% 6.0	0.4 %	% 0.0	% 0.0	0.0 %	% 0:0	% 0.0	% 0.0	% 0.0	% 0.0	0.0 %
	Other																		
	With engines of a cylinder capacity exceeding 2,800 cm ³																		
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 %
8704 31 39	Osed	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
	With engines of a cylinder capacity not exceeding 2,800 cm ³																		
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 %
8704 31 99	pasn	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
8704 32	Of a gross vehicle weight exceeding 5 tonnes																		
8704 32 10	Specially designed for the transport of highly radioactive materials (Euratom)	3.5 %	B7		2.6 %	2.2 %	1.8 %	1.3 %	% 6.0	0.4 %	% 0.0	% 0.0	0.0 %	% 0:0	% 0.0	% 0.0	% 0.0	% 0.0	0.0 %
	Other																		
8704 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 %
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 %
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 %
																	1		

CN 2017	Description	Base rate	Category	Note 1	1st year	2nd year	3rd 41	4th year	5th year	6th 7t	7th year 8	8th year 9	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 cm³ or with a spark-ignition internal combustion piston engine of a cylinder capacity exceeding 2,800 cm³ exceeding 2,800 cm³																		
8706 00 11	For vehicles of heading 8702 or 8704	19.0 %	B7		14.3 % 1	11.9 %	9.5 %	7.1% 4	4.8 %	2.4 %	% 0.0	% 0.0	0.0 %	% 0.0	% 0.0	% 0.0	0.0 %	% 0.0	% 0.0
8706 00 19	Other	% 0.9	B7		4.5 %	3.8 % 3	3.0 %	2.3 % 1	1.5 % () % 8.0	% 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	2.3 %	1.7 % 1	1.1 %) % 9.0	% 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 % 5.9	5.0 %	3.8 % 2	2.5 % 1	1.3 % (% 0.0	% 0.0	0.0 %	% 0.0	% 0:0	% 0.0	% 0.0	% 0.0	% 0.0
8707	Bodies (including cabs), for the motor vehicles of headings 8701 to 8705																		
8707 10	- For the vehicles of heading 8703																		
8707 10 10	For industrial assembly purposes	4.5 %	B7		3.4 %	2.8 % 2	2.3 %	1.7 % 1	1.1 %	0.6 %	0.0 %	% 0.0	0.0 %	% 0.0	% 0.0	% 0.0	% 0.0	% 0.0	0.0 %
8707 10 90	Other	4.5 %	B7		3.4 %	2.8 %	2.3 %	1.7 %	1.1%) % 9.0	% 0:0	% 0.0	% 0.0	% 0.0	% 0:0	% 0.0	% 0.0	% 0:0	% 0.0
8707 90	- Other																		
8707 90 10	– For the industrial assembly of: Pedestrian-controlled tractors of subheading 8701 10; Vehicles of heading 8704 with either a compression-ignition internal combustion piston engine (diesel or semi-diesel) of a cylinder capacity not exceeding 2,500 cm³ or with a spark-ignition internal combustion piston engine of a cylinder capacity not exceeding 2,800 cm³; Special purpose motor vehicles of heading 8705	4.5 %	B7		% 4.%	2.8 % 2	2.3 %	1.7%	1.1% C	0.6 %	% 0.0	% 0.0	%0.0%	% 0.0	0.0 %	0.0 %	0.0 %	0.0 %	%0.0 %
8707 90 90	Other	4.5 %	B7		3.4 %	2.8 % 2	2.3 %	1.7 % 1	1.1 %) % 9.0	% 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			\exists		\dashv													

CN 2017	Description	Base rate	Category	Note	1st year	2nd year	3rd 4	4th year	5th year	6th 71	7th year 8t	8th year 9t	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 cm³ but not exceeding 500 cm³																		
8711 30 10	Of a cylinder capacity exceeding $250\mathrm{cm}^3$ but not exceeding $380\mathrm{cm}^3$	% 0.9	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 %
8711 30 90	– Of a cylinder capacity exceeding $380\mathrm{cm}^3$ but not exceeding $500\mathrm{cm}^3$	% 0.9	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 %
8711 40 00	 With reciprocating internal combustion piston engine of a cylinder capacity exceeding 500 cm³ but not exceeding 800 cm³ 	%0'9	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	% 0.0	0.0 %	% 0.0	% 0.0
8711 50 00	 With reciprocating internal combustion piston engine of a cylinder capacity exceeding 800 cm³ 	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	0.0 %	% 0.0	0.0 %
8711 60	- With electric motor for propulsion																		
8711 60 10	Bioycles, 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	0.0 %	% 0.0	0.0 %
8711 60 90	Other	% 0.9	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
8711 90 00	- Other	% 0.9	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
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 %	% 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 %	% 0.0	0.0 %
8714 10 20	Gear boxes and parts thereof	3.7 %	B3		1.9 %	% 6.0	% 0.0	0.0 %	0.0 % 0.0	0.0 %	0.0 % 0.0	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
8714 10 30	Road wheels and parts and accessories thereof	3.7 %	B3		1.9 %	% 6.0	% 0:0	% 0.0	0.0 % 0.0	0.0 %	0.0 % 0.0	0.0 % 0.0	0.0 %	0.0 %	% 0.0	% 0.0	% 0.0	% 0.0	% 0.0
8714 10 40	Silencers (mufflers) and exhaust pipes; parts thereof	3.7 %	B3		1.9 %	% 6:0	% 0.0	0.0 %	0.0 % 0.0	0.0 %	0.0 % 0.0	0.0 % 0.0	0.0 %	0.0 %	% 0.0	% 0.0	% 0.0	% 0.0	% 0.0
8714 10 50	Clutches and parts thereof	3.7 %	B3		1.9 %	% 6:0	% 0.0	0.0 %	0.0 % 0.0	0.0 %	0.0 % 0.0	0.0 %	0.0 %	0.0 %	% 0.0	0.0 %	% 0.0	0.0 %	% 0.0
8714 10 90	Other	3.7 %	B3		1.9 %	% 6.0	% 0.0	% 0.0	0.0 % 0.0	0.0 %	0.0 % 0.0	0.0 %	0.0%	0.0 %	% 0.0	% 0.0	% 0.0	% 0.0	% 0.0
XVIII	SECTION XVIII - OPTICAL, PHOTOGRAPHIC, CINEMATOGRAPHI INSTRUMENTS: PARTS AND ACCESSORIES THEREOF	PHIC, CINE RIES THER	MATOGRAP EOF	HIC, MI	ASURIN	і, СНЕСК	ING, PRI	CISION	MEDICAL	OR SUR	C, MEASURING, CHECKING, PRECISION, MEDICAL OR SURGICAL INSTRUMENTS AND APPARATUS; CLOCKS AND WATCHES; MUSICAL	STRUME	NTS ANI	APPARA	TUS; CL	OCKS A	ND WAT	HES; MI	JSICAL
06	CHAPTER 90 - ÓPTICAL, PHOTOGRAPHIC, CINEMATOGRAPHIC,	IC, CINEM	ATOGRAPHI		URING, (HECKIN	G, PRECI	ISION, MI	DICALO	R SURGI	MEASURING, CHECKING, PRECISION, MEDICAL OR SURGICAL INSTRUMENTS AND APPARATUS; PARTS AND ACCESSORIES THEREOF	RUMENT	S AND A	PPARATI	JS; PART	S AND	ACCESSO	RIES THE	REOF
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	Base rate Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year 8th year 9th year	th year 9	th 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 %	% 9.0	0.3 %	% 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	UFACTURE	D ARTICLES																
96	CHAPTER 96 - MISCELLANEOUS MANUFACTURED ARTICLES	JFACTURE!	D ARTICLES																
2096	Slide fasteners and parts thereof																		
9607 20	- Parts																		
9607 20 10	Of base metal, including narrow strips mounted with chain scoops of base metal	6.7 %	B5		4.5 %	3.4 %	2.2 %	1.1 %	0.0 %	% 0.0	0.0 %	% 0.0	% 0.0	% 0:0	0.0 %	0.0 %	% 0.0	0.0 %	0.0 %
9620 00	Monopods, bipods, tripods and similar articles																		
9620 00 91	Of plastics or of aluminium	% 0.9	B5		4.0 %	3.0 %	2.0 %	1.0 %	% 0.0	% 0.0	% 0.0	% 0.0	% 0.0	% 0:0	% 0.0	% 0.0	% 0.0	% 0:0	0.0 %

PART 3

Tariff elimination and reduction - Japan

SECTION A

Notes for the Schedule of Japan

- 1. For the purposes of Article 2.8, the following categories indicated in Column "Category" in the Schedule of Japan in Section D apply:
 - (a) in addition to customs duties on originating goods classified under the tariff lines which are not listed in the Schedule of Japan, customs duties on originating goods classified under the tariff lines indicated with "A" shall be eliminated entirely, and these goods shall be duty-free as from the date of entry into force of this Agreement;
 - (b) customs duties on originating goods classified under the tariff lines indicated with "B3" shall be eliminated 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; 25.0 per cent ad valorem for the second year; (B) (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; the customs duties shall be reduced to 9 per cent ad valorem from the level set out (ii) 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; 32.7 per cent *ad valorem* for the second year; (B) (C) 30.6 per cent *ad valorem* for the third year; (D) 28.4 per cent *ad valorem* for the fourth year; 26.3 per cent ad valorem for the fifth year; (E) (F) 24.2 per cent *ad valorem* for the sixth year; 22.1 per cent ad valorem for the seventh year; and (G) (H) 20.0 per cent *ad valorem* for the eighth year; the customs duties shall be reduced to 9 per cent ad valorem from the level set out (ii) 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.¹
- 6. Where the total quantity requested in applications for UK-Japan Preferential Import
 Certificates for the originating goods referred to in each of paragraphs 1 to 10 of Sub-Section
 2 exceeds the aggregate quantity referred to in paragraph 5, MAFF, or its successor, shall
 prioritise those applications submitted on the basis of the order of the dates of approval of
 release of such originating goods and shall issue UK-Japan Preferential Import Certificates to
 the extent that the quantity of such originating goods for which UK-Japan Preferential Import
 Certificates are issued reaches the aggregate quantity referred to in paragraph 5. MAFF, or its
 successor, shall make publicly available the latest date of the approval of release of such
 originating goods for which the UK-Japan Preferential Import Certificate was issued to an
 importer. MAFF, or its successor, shall also make publicly available the aggregate quantity
 referred to in paragraph 5, the total quantity requested in applications for UK-Japan
 Preferential Import Certificates and the quantity of such originating goods for which UKJapan Preferential Import Certificates are issued.
- 7. With regard to UK-Japan Preferential Import Certificates, MAFF, or its successor, shall promptly make publicly available, through its ministerial ordinances and notifications, the following:

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:

V	Rate of customs duties
Year	(%)
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 a	and subsequent year the customs duties shall

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

remain at 10.7%.

(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	

(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
y ear	(%)
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 sustams duties shall

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:

V	Rate of customs duties
Year	(%)
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 suk	against year the austams duties shall

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:

2 3 4 5 6 7 8 9	Rate of customs duties
1 Cui	(%)
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.
- 4. Japan shall implement any agricultural safeguard measure in a transparent manner. Japan shall, within 60 days of the date of imposing the agricultural safeguard measure, notify the United Kingdom thereof in writing and provide the United Kingdom with relevant data concerning the measure. Japan shall, on written request of the United Kingdom, respond to specific questions from, and provide information to, the United Kingdom, including by email, teleconference, video-conference and in person, regarding the application of the measure.
- 5. For greater certainty, no agricultural safeguard measure may be applied or maintained on or after the date on which the rate of customs duty referred to in subparagraph 3(c) is zero.
- 6. For the purposes of this Section:
 - (a) "fiscal year" means a Japanese fiscal year beginning on 1 April and ending on the following 31 March; and
 - (b) "quarter" means a period:
 - (i) from 1 April until 30 June;
 - (ii) from 1 July until 30 September;
 - (iii) from 1 October until 31 December; or
 - (iv) from 1 January until 31 March.

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)		the ninth year until the 13th year, for each year, the trigger level of the previous aus 385 metric tonnes; and	
(j)	from	te 14th year, for each year, the trigger level of the previous year plus 770 metric	2
(a)		1* goods, the rate of customs duty referred to in subparagraph 3(c) of Sub- 1 shall be:	
	(i)	8.5 per cent for the first year;	
	(ii)	0.0 per cent from the second year until the eighth year;	
	(iii)	0.0 per cent from the ninth year until the 12th year;	
	(iv)	8.0 per cent for the 13th year; and	
	(v)	rom 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	ır,
		B) the same as the rate of customs duty of the previous year, if Japan applied agricultural safeguard measure under this Sub-Section in the previous year	
(b)		1** goods, the rate of customs duty referred to in subparagraph 3(c) of Sub- 1 shall be:	
	(i)	8.5 per cent for the first year;	
	(ii)	2.7 per cent for the second year;	

2.

(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).

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 price¹ for those SG2 goods only if the aggregate volume of imports of SG2 goods and their corresponding goods from the European Union imported at such a price for the respective year exceeds 116 per cent of the largest annual aggregate volume of imports of SG2 goods and their corresponding goods from the European Union during any of the preceding three fiscal years; or
- (ii) Japan may apply an agricultural safeguard measure under this Sub-Section to SG2 goods imported at a price less than the threshold price for those SG2 goods only if the aggregate volume of imports of SG2 goods and their corresponding goods from the European Union imported at such a price for the respective year exceeds:
 - (A) 63,000 metric tonnes for the third year; and

For the purposes of subparagraphs (b) and (c), "threshold price" means:

⁽a) 399 yen per kilogramme for the originating agricultural goods classified under the tariff lines 020312.021, 020312.023, 020319.021, 020319.023, 020322.021, 020322.023, 020329.021, 020329.023, 020630.092, 020630.093, 020649.092 and 020649.093; and

⁽b) 299.25 yen per kilogramme for the originating agricultural goods classified under the tariff lines 020311.020, 020311.030, 020321.020 and 020321.030.

- (B) 71,400 metric tonnes for the fourth year; and
- (c) from the fifth year until the ninth year:
 - (i) Japan may apply an agricultural safeguard measure under this Sub-Section to SG2 goods imported at a price equal to or greater than the threshold price for those SG2 goods only if the aggregate volume of imports of SG2 goods and their corresponding goods from the European Union imported at such a price for the respective year exceeds 119 per cent of the largest annual aggregate volume of imports of SG2 goods and their corresponding goods from the European Union during any of the preceding three fiscal years; or
 - (ii) Japan may apply an agricultural safeguard measure under this Sub-Section to SG2 goods imported at a price less than the threshold price for those SG2 goods only if the aggregate volume of imports of SG2 goods and their corresponding goods from the European Union imported at such a price for the respective year exceeds:
 - (A) 79,800 metric tonnes for the fifth year;
 - (B) 88,200 metric tonnes for the sixth year;
 - (C) 96,600 metric tonnes for the seventh year;
 - (D) 105,000 metric tonnes for the eighth year; and
 - (E) 105,000 metric tonnes for the ninth year.
- 2. For SG2 goods, the rate of customs duty referred to in subparagraph 3(c) of Sub-Section 1 shall be:
 - (a) for SG2 goods classified under the tariff lines 020311.040, 020312.022, 020319.022, 020321.040, 020322.022, 020329.022, 020630.099 and 020649.099:
 - (i) 4.0 per cent for the first year;

- (ii) 3.4 per cent from the second year until the fourth year;
- (iii) 2.8 per cent from the fifth year until the seventh year; and
- (iv) 2.2 per cent in the eighth year and the ninth year;
- (b) for SG2 goods classified under the tariff lines 020312.021, 020312.023, 020319.021, 020319.023, 020322.021, 020322.023, 020329.021, 020329.023, 020630.092, 020630.093, 020649.092 and 020649.093, the lesser of:
 - (i) the difference between CIF import price per kilogramme and the First Safeguard Standard Import Price¹; and
 - (ii) the first alternative rate²; 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 Price³; and

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

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

⁽a) the rate of customs duty specified in the Schedule of Japan for the tariff lines 020312.023, 020319.023, 020322.023, 020329.023, 020630.093 or 020649.093 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.

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 rate¹.
- 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).

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:

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).

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:

- 2,267 metric tonnes for the first year; (a) 2,400 metric tonnes for the second year; (b) 2,533 metric tonnes for the third year; (c) 2,667 metric tonnes for the fourth year; (d) 2,800 metric tonnes for the fifth year; (e) 2,933 metric tonnes for the sixth year; (f) 3,067 metric tonnes for the seventh year; (g) 3,200 metric tonnes for the eighth year; (h)
- (i) 3,544 metric tonnes for the ninth year;
- (j) 3,888 metric tonnes for the 10th year;
- (k) 4,232 metric tonnes for the 11th year;

(1)	4,690 metric tonnes for the 12th year;
(m)	5,148 metric tonnes for the 13th year;
(n)	5,606 metric tonnes for the 14th year;
(o)	6,064 metric tonnes for the 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.
	he originating agricultural goods classified under the tariff lines indicated with "SG4*", ate 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:

2.

- (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).

Agricultural safeguard measure for whey powder

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

(c)	2,922 metric tonnes for the third year;
(d)	3,078 metric tonnes for the fourth year;
(e)	3,233 metric tonnes for the fifth year;
(f)	3,389 metric tonnes for the sixth year;
(g)	3,544 metric tonnes for the seventh year;
(h)	3,700 metric tonnes for the eighth year;
(i)	3,929 metric tonnes for the ninth year;
(j)	4,158 metric tonnes for the 10th year;
(k)	4,502 metric tonnes for the 11th year;
(1)	4,846 metric tonnes for the 12th year;
(m)	5,190 metric tonnes for the 13th year; and
(n)	from the 14th year, for each year, the trigger level of the previous year plus 458 metric tonnes.
	he originating agricultural goods classified under the tariff lines indicated with "SG4**' ate 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

2.

(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).

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.

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SECTION D

Schedule of Japan

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year 1	18th year	As from 19th year
	SECTION I LIVE ANIMALS, ANIMAL PRODUCTS	UCTS																!					
	Chapter 1 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	99S	2,762,500.00 2,550,000.00 2,337,500.00 2,125,000.00 yen/each yen/each yen/each yen/each	2,550,000.00 2 yen/each	2,337,500.00 2 yen/each	2,125,000.00 1, yen/each	,912,500.00 1, yen/each	,700,000.00 1, yen/each	,487,500.00 1, yen/each	yen/each yen/each yen/each yen/each yen/each yen/each		850,000.00 6 yen/each	637,500.00 4 yen/each	425,000.00 2 yen/each	212,500.00 yen/each	Free	Free	Free	Free	Free	Free
01.02	Live bovine animals																						
	Cattle																						
0102.29	Other																						
010229.100	1 Weighing not more than 300 kg	38,250 yen/each	B15		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 1 yen/each y	11,953.13 yen/each	9,562.50 yen/each	7,171.88 yen/each	4,781.25 yen/each	2,390.63 yen/each	Free	Free	Free	Free	Free	Free
010229.200	2 Other	63,750 yen/each	B15		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 1 yen/each y	19,921.88 1 yen/each	15,937.50 yen/each	11,953.13 yen/each	7,968.75 yen/each	3,984.38 yen/each	Free	Free	Free	Free	Free	Free
0102.90	Other																						
	2 Other																						
010290.210	(1) Weighing not more than 300 kg	38,250 yen/each	B15		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 1 yen/each y	11,953.13 yen/each	9,562.50 yen/each	7,171.88 yen/each	4,781.25 yen/each	2,390.63 yen/each	Free	Free	Free	Free	Free	Free
010290.290	(2) Other	63,750 yen/each	B15		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 1 yen/each y	19,921.88 1 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
01.03	Live swine																						
	Other																						
0103.92	Weighing 50 kg or more																						

As from 19th year	Free	Free	Free			
18th year	Free	Free	Free			
17th year	Free	Free	Free			
16th year	Free	Free	Free			
15th year	Free	Free	Free			
14th year	Free	Free	Free			
13th year	B15*	B15*	0.5%			
12th year	B15*	Bl 5*	1.1%			
11th year	B15*	Bl5*	1.6%			
10th year	B15*	B15*	2.1%			
9th year	B15*	B15*	2.7%			
8th year	B15*	B15*	3.2%			
7th year	B15*	B15*	3.7%			
6th year	B15*	B1S*	4.3%			
5th year	B15*	B15*	4.8%			
4th year	B15*	B15*	5.3%			
3rd year	B15*	B15*	5.8%			
2nd year	B15•	B15*	6.4%			
1st year	B15*	B15*	6.9%			
Note						
Category	B15*	B. S. &	B15			×
Base rate	19,508 yen/each	Per each, the difference between the standard import price of live swine and the value for customs duty	8.5%			
Description	[1] Per each, not more than the upper limit proces for the specified out price and unit prices and the columned by subtracting Prices B from Prices A, the same definition shall be applied in the same definition shall be applied in the same definition shall be applied in the same definition shall be applied in the same definition shall be applied in the same definition shall be applied in paragraph 1 of paragraph 2 or oversponding to the period of proprotein paragraph 1 of the Law 1 of the Law 3 to the Law 3 to the Law 3 to the Law 3 to the Law 3 to the Law 3 to the Law 3	[2] Per each, more than the upper in thing press for the specified duty applied on inve smine, but not more than the gate process where the gate prices shall be obtained by dividing Prices A by Rates B plus I, the same defautions shall be applied in this heading. Prices A mentioned in [1] Rates B: the rates specified in this subbacking [3] according to the each divisions of each import terms provided in the American C each import terms	[3] Per each, more than the gate price of live swine, in value for customs duty	Other live animals	Mammals Whales, dolphins and porpoises (mammals of the order Calecup, manutoes and dugongs (mammals of the order Strenta), seals, sea lones and waltness (mammals of the suborder Pinnipedia)	- Whales, dolphins and porpoises (mammals of the order Cetacea), manatees and dugongs (mammals of the order Sirenia)
Tariff line	010392.011	010392.012	010392.020	01.06	0106.12	010612.010

ar As from	R2	Free			ສ
car					E.
18th year	R2	Free			B
17th year	R2	Free			83
16th year	R2	Free			53
15th year	R2	Free			53
14th year	R2	Free			53
13th year	R2	Free			33
12th year	R2	Free			53
11th year	R2	Free			B
10th year	R2	Free			R
9th year	R2	Free			R3
8th year	R2	Free			S3
7th year	R2	0.2%			В
6th year	R2	0.5%			2
5th year	R2	0.7%			S
4th year	R2	1.0%			52
3rd year	R2	1.2%			52
2nd year	R2	1.5%			R
1st year	R2	1.7%			R3
Note	SG2, S	SG2, S			SG2. S
Category	R2	B9*			S
Base rate	Per each kilogramme, the difference between the standard import price of pig carcass of pig carcass and the value for customs duty	4.3%			482 yankg
Description	[2] Each kilogramme, in value for eustoms duly, more than the upper limit proces for the specific duly applied on pig carcass, but not more than the gate prices of pig carcass, but not more than the gate prices of pig carcass, but here the gate prices of pig carcass, but here the gate prices of pig carcass, but here the gate prices of shall be obtained by dividing leaves A by Rates B plus 1, the same definition shall be applied in this heading. Prices A: mentioned in [1] Rates B: the reas specified by [3] in this subheading according to the each divisions of each import terms provided in the Annex 1-3.	[3] Each kilogramme, more than the gate prices of pig carcass, in value for customs duty	Hams, shoulders and cuts thereof, with bone in	2 Other	[1] Each kilogramme, in value for etstoras duri, not more than the upper limit prices for the specific duty applied on partial pig, where the upper limit prices shall be obtained by sabhraching Prices B from Prices A, the same definition shall be applied in this heading and in heading 20, 06. Prices A, standard import prices for partial pig specified by the sub-paragraph of partial pig specified by the superparagraph of the Amex 1-5.2 to the Amex 1-5.2 to the Prices A standard import prices for partial pig specified by the Solico paragraph of the Amex 1-5.2 to the Prices B of the Amex, the same definition shall be applied in this heading and in heading 0.2 06. Prices B, the prices specified by II in this subdeding and the heading of 0.0 to reproduce the price of corresponding to the period of minoration provided by the Amex.
Tariff line	020311.030	020311.040	0203.12		020312.023

2 5													
As from 19th year	R3	Free			R3	R3	Free				R2	R2	Free
18th year	R3	Free			R3	R3	Free				R2	R2	Free
17th year	R3	Free			R3	R3	Free				R2	R2	Free
16th year	R3	Free			R3	R3	Free				R2	R2	Free
15th year	R3	Free			R3	R3	Free				R2	R2	Free
14th year	R3	Free			R3	R3	Free				R2	R2	Free
13th year	R3	Free			R3	R3	Free				R2	R2	Free
12th year	R3	Free			R3	R3	Free				R2	R2	Free
11th year	R3	Free			R3	R3	Free				R2	R2	Free
10th year	R3	Free			R3	R3	Free				R2	R2	Free
9th year	R3	Free			R3	R3	Free				R2	R2	Free
8th year	R3	Free			R3	R3	Free				R2	R2	Free
7th year	R3	0.2%			R3	R3	0.2%				R2	R2	0.2%
6th year	R3	0.5%			R3	R3	0.5%				R2	R2	0.5%
5th year	R3	0.7%			R3	R3	0.7%				R2	R2	0.7%
4th year	R3	1.0%			R3	R3	1.0%				R2	R2	1.0%
3rd year	R3	1.2%			R3	R3	1.2%				R2	R2	1.2%
2nd year	R3	1.5%			R3	R3	1.5%				R2	R2	1.5%
1st year	R3	1.7%			R3	R3	1.7%				R2	R2	1.7%
Note	SG2, S	SG2, S			SG2, S	SG2, S	S62, S				SG2, S	SG2, S	SG2, S
Category	R3	B9*			R3	R3	B9*				R2	R2	B9*
Base rate	Per each kilogramme, the difference between the standard import price of partial pig and the value for customs duty	4.3%			482 yen/kg	Per each kilogramme, the difference between the standard import price of partial pig and the value for customs duty	4.3%				361 yen/kg	Per each kilogramme, the difference between the standard import price of pig carcass and the value for customs duty	4.3%
Description	[2] Each kilogramme, in value for customs duty, more than the upper limit prices for the specific duty applied on partial pig. where the gate prices of partial pig, where the gate prices of partial pig, where the gate prices is shall be obtained by dividing the reason of the prices of partial pig, where the gate prices is shall be obtained by dividing the small pig prices of partial pig where the gate prices is shall be obtained in this lending and in heading 0.2 0.5. Rades B: the rades specified by [3] in this subheading according to the each divisions of each import terms provided in the Annex 1-3.	[3] Each kilogramme, more than the gate prices of partial pig, in value for customs duty	Other	2 Other	[1] Each kilogramme, not more than the upper limit prices for the specific duty applied on partial pag, in value for customs duty	(2) Each kilogramme, more than the upper limit prices for the specific duy applied on partial th pug, but not more than the gate th prices of partial pug, in value for the customs duty	[3] Each kilogramme, more than the gate prices of partial pig, in value for eustoms duty	Frozen	Carcasses and half-carcasses	2 Other	[1] Each kilogramme, not more than the upper limit prices for the specific duty applied on pig carcass, in value for customs duty	[2] Each kilogramme, move than the upper limit process for the keyper limit process for the careass. But not move than the perfect of the process of programs, and the process for the careass, making the process of programs, making the process of proce	[3] Each kilogramme, more than the gate prices of pig carcass, in value for customs duty
Tariff line	020312.021	020312.022	0203.19		020319.023	020319.021	020319.022		0203.21		020321.020	020321.030	020321.040

As from 19th year			R3	R3	Free			R3	R3	Free			9.0%			Free	Free	Free		Free	Free		9.0%
18th year 19			R3	R3	Free			R3	83	Free			%0.6			Free	Free	Free		Free	Free		%0.6
17th year 18			R3	R3	Free			R3	R3	Free			%0.6			Free	Free	Free		Free	Free		9.0%
16th year 17t			R3	R3	Free			R3	R3	Free			6 %0.6			Free I	Free I	Free I		Free I	Free I		6 %0.6
15th year 16th			R3 I	R3	Free			R3 I	R3	Free			9.0%			Free F				Free F			9.0%
																	e Free	e Free			e Free		
ear 14th year			R3	R3	Free			R3	R3	Free			%0.6 %			Free	Free	6 Free		Free	6 Free		%0.6
ar 13th year			R3	R3	Free			R3	R3	Free			9 10.8%			Free	Free	1.3%		Free	0.8%		10.8%
r 12th year			R3	R3	Free			R3	R3	Free			12.7%			Free	Free	2.7%		Free	1.6%		12.7%
11th year			R3	83	Free			R3	83	Free			14.5%			Free	Free	4.0%		Free	2.4%		14.5%
10th year			R3	R3	Free			R3	R3	Free			16.3%			Free	0.5%	5.3%		Free	3.2%		16.3%
9th year			R3	R3	Free			R3	R3	Free			18.2%			Free	1.1%	6.7%		Free	4.0%		18.2%
8th year			R3	ß	Free			R3	æ	Free			20.0%			0.6%	1.6%	8.0%		%9.0	4.8%		20.0%
7th year			R3	R3	0.2%			R3	R3	0.2%			22.1%			1.3%	2.1%	9.3%		1.3%	5.6%		22.1%
6th year			R3	R3	0.5%			R3	R3	0.5%			24.2%			1.9%	2.7%	10.7%		1.9%	6.4%		24.2%
5th year			R3	R3	0.7%			R3	R3	0.7%			26.3%			2.6%	3.2%	12.0%		2.6%	7.2%		26.3%
4th year			R3	83	1.0%			R3	83	1.0%			28.4%			3.2%	3.7%	13.3%		3.2%	8.0%		28.4%
3rd year			R3	R3	1.2%			R3	R3	1.2%			30.6%			3.8%	4.3%	14.6%		3.8%	8.8%		30.6%
2nd year			R3	R3	1.5%			R3	R3	1.5%			32.7%			4.5%	4.8%	16.0%		4.5%	%9.6		32.7%
1st year			R3	83	1.7%			R3	8	1.7%			34.8%			5.1%	5.3%	17.3%		5.1%	10.4%		34.8%
Note			SG2, S	SG2, S	SG2, S			SG2, S	SG2, S	SG2, S			SG1**, S			S	s	s		s	S		SG1**, S
Category			R3	R3	B9*			R3	R3	B9*			R4 S			B10*	B12*	B15		B10*	B15		R4 S
Base rate (482 yen/kg	Per each kilogramme, the difference between the standard import price of partial pig and the value for customs duty	4.3%			482 yen/kg	Per each kilogramme, the difference between the standard import price of partial pig and the value for eustoms duty.	4.3%			\$0.0%			12.8%	12.8%	21.3%		12.8%	12.8%		50.0%
	outs thereof, with		[1] Each kilogramme, not more than the upper limit prices for the specific duty applied on partial pig, in value for customs duty	[2] Each kilogramme, more than fall the per limit proces for the fall specific duity applied on partial the prices of partial the prices of partial pig. in value of prices of partial pig. in value of in the prices of partial pig. in value of in the prices of partial pig. in value of in the prices of partial pig. in value of in the prices of partial pig. in value of in the prices of partial pig. in value of in the prices of partial pig. in value of in the prices of partial pig. in value of interest of inte	[3] Each kilogramme, more than the gate prices of partial pig, in value for customs duty			[1] Each kilogramme, not more than the upper limit prices for the specific duty applied on partial pig, in value for customs duty	[2] Each kilogramme, more than fall the permitted the permitted of the per	[3] Each kilogramme, more than the gate prices of partial pig, in value for customs duty	, swine, sheep, innies, fresh,	r chilled	d meat		s and tongues								head meat
Description	Hams, shoulders and cuts thereof, with bone in	2 Other	[1] Each kilog than the upper specific duty a pig, in value ft	[2] Each kilog the upper limi specific duy () pg, but not m prices of parti, customs duy	[3] Each kilog the gate prices value for custo	Other	2 Other	[1] Each kilog than the upper specific duty a pig, in value fi	[2] Each kilog the upper limi specific duy () pg, but not m prices of parti, eastoms duy	[3] Each kilogramme, 1 the gate prices of partia value for customs duty	Edible offal of bovine animals, swine, sheep, goats, horses, asses, mules or himies, fresh, chilled or frozen	Of bovine animals, fresh or chilled	1 Cheek meat and head meat	2 Other	(1) Internal organs and tongues	- Tongues	- Other	(2) Other	Of bovine animals, frozen	Tongues	Livers	Other	I Cheek meat and head meat
Tariff line	0203.22		020322.023	020322.021	020322.022	0203.29		020329.023	020329.021	020329.022	02.06 Es	0206.10	020610.020			020610.011	020610.019	020610.090		020621.000	020622.000	0206.29	020629.020

Base rate Category	y	1st year	2nd year	3rd year	4th year	5th year	6th year 71	7th year 8tl	8th year 9t	9th year 10t	10th year 11	11th year 12	12th year 13t	13th year 14ti	14th year 15	15th year 16th year	ar 17th year	18th year	As from 19th year
S		5.3%	4.8%	4.3%	3.7%	3.2%	2.7%	2.1%	1.6%	1.1% 0	0.5%	Free	Free	Free F	Free	Free Free	Free	Free	Free
S		17.3%	16.0%	14.6%	13.3%	12.0%	10.7%	8 %8.6	8.0%	6.7% 5	5.3%	4.0%	2.7%	1.3% F	Free	Free Free	Free	Free	Free
		6.2%	5.4%	4.6%	3.9%	3.1%	2.3%	1.5%	%8.0	Free I	Free	Free	Free]	Free F	Free	Free Free	Free	Free	Free
	SG2, S	R3	R3	R3	R3	R3	R3	R3	R3	R3	R3	R3	R3	R3	R3	R3 R3	R3	R3	R3
SC	SG2, S	R3	R3	R3	R3	R3	R3	R3	R3	R3	R3	R3	R3	R3	R3	R3 R3	R3	R3	R3
SG2, S	V2	1.7%	1.5%	1.2%	1.0%	0.7%	0.5%	0.2%	Free	Free	Free	Free	Free	Free F	Free	Free Free	Free	Free	Free
	i 1																		
		6.2%	5.4%	4.6%	3.9%	3.1%	2.3%	1.5%	0.8%	Free I	Free	Free	Free	Free F	Free	Free Free	Free	Free	Free
		3.1%	2.5%	1.8%	1.2%	0.6%	Free	Free I	Free	Free F	Free	Free	Free]	Free F	Free	Free Free	Free	Free	Free
SC	SG2, S	R3	R3	R3	S3	83	83	R3	83	R3	R3	R3	R3	R3	R3	R3 R3	R3	S3	R3
×	SG2, S	R3	R3	R3	R3	R3	R3	R3	R3	R3	R3	R3	R3	ß	R3	R3 R3	R3	R3	R3
Š	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
		6.0%	4.0%	2.0%	Free	Free	Free	Free	Free	Free I	Free	Free	Free 1	Free F	Free	Free Free	Free	Free	Free

As from 19th year	Free		Free	Free			Free	Free		Free							Free	Free
r 18th year	Free		Free	Free			Free	Free		Free							Free	Free
17th year	Free		Free	Free			Free	Free		Free							Free	Free
16th year	Free		Free	Free			Free	Free		Free							Free	Free
15th year	Free		Free	Free			Free	Free		Free							Free	Free
14th year	Free		Free	Free			Free	Free		Free							Free	Free
13th year	Free		Free	Free			Free	Free		Free							Free	Free
12th year	Free		Free	Free			Free	Free		Free							Free	Free
11th year	Free		Free	Free			Free	Free		Free							Free	Free
10th year	Free		Free	Free			Free	Free		Free							Free	Free
9th year	Free		Free	Free			Free	Free		Free							Free	Free
8th year	1.1%		%8.0	1.1%			0.8%	Free		Free							B10**	0.4%
7th year	2.2%		1.5%	2.2%			1.5%	Free		Free							B10**	0.7%
6th year	3.2%		2.3%	3.2%			2.3%	Free		Free							B10**	1.1%
5th year	4.3%		3.1%	4.3%			3.1%	Free		Free							B10**	1.5%
4th year	5.4%		3.9%	5.4%			3.9%	Free		Free							B10**	1.8%
3rd year	6.5%		4.6%	6.5%			4.6%	2.0%		1.6%							B10**	2.2%
2nd year	7.6%		5.4%	7.6%			5.4%	4.0%		3.2%							.B10**	2.7%
1st year	8.7%		6.2%	8.7%			6.2%	96.0%		4.8%							.B10**	3.3%
Note																	SG3. S	SG3, S
Category	B10		B10	B10			B10	BS		BS			×				B10**	B10***
Base rate	11.9%		8.5%	%6'11			8.5%	11.9%		%9'6							Per each kilogramme, the difference the wetween the walne obtained by multiplying the studying pixel of processed of processed of processed of pixels of pix	8.5%
Description	Not cut in pieces, frozen	Cuts and offal, fresh or chilled	1 Legs with bone in	2 Other	Cuts and offal, frozen	2 Other	(1) Legs with bone in	(2) Other	Of ducks	Other, fresh or chilled	Other meat and edible meat offal, fresh, chilled or frozen	Of whales, dolphins and porpoises (mammals of the order Cetecoa), of manatees and dugongs (mammals of the order Sirenia), of seals, sea lons and walruses (mammals of the suborder Pinnipedia)	- Of whales	Meat and edible meat offal, salted, in brine, dried or smoked; edible flours and meals of meat or meat offal	Meat of swine	Hams, shoulders and cuts thereof, with bone in	eustomes dury, on more than the gate purces for the specific duty applied on processed ment of swine, where the gate process shall be obtained by dividing Prices A by Rares B plus 6,6, 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 ment of swine specified by the sub-paragraph of the sub-paragraph of the Sub	[2] Each kilogramme, more than the gate prices of processed meat of swine, in value for customs duty
Tariff line	020712.000	0207.13	020713.100	020713.200	0207.14		020714.210	020714.220		020744.000	02.08	0208.40	020840.011	02.10		0210.11	021011.010	021011.020

As from 19th year	Free	Free	80.75 yen/kg						Free			Free		Free			Free	
18th year	Frec	Free	80.75 yen/kg						Free			Free		Free			Free	
17th year	Free	Free	80.75 yen/kg						Free			Free		Free			Free	
16th year	Free	Free	80.75 yen/kg						Free			Free		Free			Free	
15th year	Free	Free	80.75 yen/kg						Free			Free		Free			Free	
14th year	Free	Free	80.75 yen/kg						Free			Free		Free			Free	
13th year	Free	Free	80.75 yen/kg						Free			0.6%		Free			Free	
12th year	Free	Free	80.75 yen/kg						Free			1.3%		Free			Free	
11th year	Free	Free	80.75 yen/kg						Free			1.9%		Free			Free	
10th year	Free	Free	80.75 yen/kg						Free			2.5%		Free			Free	
9th year	Free	Free	80.75 yen/kg						Free			3.1%		Free			Free	
8th year	B10**	0.4%	88.09 yen/kg						0.3%			3.8%		0.3%			0.3%	
7th year	B10**	0.7%	95.43 yen/kg						%9'0			4.4%		%9'0			0.6%	
6th year	B10**	1.1%	102.77 yen/kg						1.0%			5.0%		1.0%			1.0%	
5th year	B10**	1.5%	110.11 yen/kg						1.3%			5.6%		1.3%			1.3%	
4th year	B10**	1.8%	117.45 yen/kg						1.6%			6.3%		1.6%			1.6%	
3rd year	B10**	2.2%	124.80 yen/kg						1.9%			6.9%		1.9%			1.9%	
2nd year	B10**	2.7%	132.14 yen/kg						2.2%			7.5%		2.2%			2.2%	
1st year	B10**	3.3%	139.48 yen/kg						2.5%			8.1%		2.5%			2.5%	
Note	SG3, S	SG3, S	×															
Category	B10**	B10***	83	brates					B10			B15		B10			B10	
Base rate	Per each kilogramme, the difference between the obtained by multiplying the standard import price of processed pig by 1.5 and the value obtained by multiplying the the value of processed pig by 1.5 and the value obtained by multiplying the value for ensons dripty by 0.6	8.5%	161.50 yen/kg	aquatic inverte					3.5%			10.0%		3.5%			3.5%	
Description	[1] Each kilogramme, not more that the gate prices of processed meat of swine, in value for eustoms daty.	[2] Each kilogramme, more than the gate prices of processed meat of swine, in value for customs duty	2 Of bovine animals	Chapter 3 Fish and crustaceans, molluses and other aquatic invertebrates	Live fish	Other live fish	Atlantic and Pacific bluefin tunas (Thunnus thymus, Thunnus orientalis)	2 Other	- Pacific bluefin tunas (Thumms orientalis)	Other	2 Other	(1) Nishin (Chipeo spp.). Tara (Ciduda spp., Harrigar spp. and Methiccus spp.). Buti (Seriola spp.). Saba (Scomber spp.). I washi (Ermens spp., Sardinops spp. and Engendis spp.). Aji (Trachums spp. and Decapterus spp.) and Sammi (Cololabis spp.)	(2) Other	- Other	Fish, fresh or chilled, excluding fish fillets and other fish meat of heading 03.04	Salmonidae, excluding edible fish offal of subheadings 0302.91 to 0302.99	Trout (Salmo tratta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonta. Oncorhynchus gitac, Oncorhynchus apache and Oncorhynchus chrysoguster)	Pacific salmon (Oncorhynchus nerka, Oncorhynchus gorbachach, Oncorhynchus keta, Oncorhynchus tschanystelu. Oncorhynchus kisutch, Oncorhynchus masou and Oncorhynchus rhodurus)
Tariff line	021099.011	021099.019	021099:020		03.01		0301.94		030194.220	0301.99		030199,210		030199.290	03.02		030211.000	0302.13

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year 5	5th year 6t	6th year 7th	7th year 8th y	8th year 9th y	9th year 10th year	year 11th year	ear 12th year	ar 13th year	14th year	15th year	16th year	17th year	18th year	As from 19th year
030213.011	- Red salmon (Oncorhynchus nerka)	3.5%	B8		2.3%	1.9%	1.6%	1.2%	0.8%	0.4% Fr	Free Free		Free Free	ee Free	Free	Free	Free	Free	Free	Free	Free	Free
030213.012	- Silver salmon (Oncorhynchus kisutch)	3.5%	B10		2.5%	2.2%	1.9%	1.6%	1.3%	1.0% 0.0	0.6% 0.3%		Free Free	ee 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% Fr	Free Free		Free Free	ee 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% 0.0	0.6% 0.3%		Free Free	ee Free	Free	Free	Free	Free	Free	Free	Free	Free
	Tunas (of the genus Thunnus), skipjack or stripe-bellied bonito (Euthynmus (Katsuronus) pelamis), excluding edible fish offal of subheadings 0302.91 to 0302.99																					
030231.000	Albacore or longfinned tunas (Thumus alahunga)	3.5%	B10		2.5%	2.2%	1.9%	1.6%	1.3%	1.0% 0.0	0.6% 0.3%		Free Free	ee Free	Free	Free	Free	Free	Free	Free	Free	Free
030234.000	Bigeye tunas (Thumus obesus)	3.5%	B10		2.5%	2.2%	1.9%	1.6%	1.3%	1.0% 0.0	0.6% 0.3%		Free Free	ee Free	Free	Free	Free	Free	Free	Free	Free	Free
0302.35	Atlantic and Pacific bluefin tunas (Thurnus thymus, Thurnus orientalis)																					
030235.010	- Atlantic bluefin tunas (Thumus thymus)	3.5%	BS		1.8%	1.2%	%9:0	Free	Free	Free Fr	Free Fre	Free Fr	Free Free	ee Free	Free	Free	Free	Free	Free	Free	Free	Free
030235.020	- Pacific bluefin tunas (Thunnus orientalis)	3.5%	B10		2.5%	2.2%	1.9%	1.6%	1.3%	1.0% 0.0	0.6% 0.3%		Free Free	ee Free	Free	Free	Free	Free	Free	Free	Free	Free
030236.000	Southern bluefin tunas (Thumus maccoyii)	3.5%	B10		2.5%	2.2%	1.9%	1.6%	1.3%	1.0% 0.0	0.6% 0.3%		Free Free	ee 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% 0.0	0.6% 0.3%		Free Free	ee Free	Free	Free	Free	Free	Free	Free	Free	Free
	Herrings (Chpea harengas, Chipea pallarin, anchologo, Sarbing, Schopala, Spatia, Sarbing, and spatial polledudis. Serding spp.) satialised Schoring (Searhine Hopean), satialised sporting in a series of search sporting in makerel (Searhine spontine). Searlies australastical, Seanher search spontine), seerlikus (Seanherenmen spp.), jack and hors makerel (Torchine spp.), jack and hors makerel (Torchine spp.), jack and hors makerel (Torchine spp.), jack and creatilise (Counte spp.), cobi (Idenpos spp.), Pacific saury (Colodia, search), saak (Useoptern spp.), captini (Idellous villeus), swordish (Chinus galine), Kawakawa (Ethipuma affinis), bantos (Searle spp.), amalinis satisfases, spearfial (Istophoridae), eccluding edible fish offial of subheadings																					
030241.000	Herrings (Chupea harengus, Chupea pallasii)	10:0%	B10		7.3%	6.4%	5.5%	4.5%	3.6%	2.7% 1.8	1.8% 0.9%		Free Free	ee Free	Free	Free	Free	Free	ы	Free	Free	Free
030242.000	Anchovies (Engraulis spp.)	10.0%	B15		8.1%	7.5%	%6.9	6.3%	5.6%	5.0% 4.	4.4% 3.8%		3.1% 2.5%	% 1.9%	6 1.3%	0.6%	Free	Free	Free	Free	Free	Free
0302.43	Sardines (Sardina pilchardus, Sardinops spp.), sardinella (Sardinella spp.), brisling or sprats (Spratus spratus)																					
030243.100	1 Of Sardinops spp.	10.0%	B10		7.3%	6.4%	5.5%	4.5%	3.6%	2.7% 1.8	1.8% 0.9%		Free Free	ee Free	Free	Free	Free	Free	Free	Free	Free	Free
030244.000	Mackerel (Scomber scombrus, Scomber australasicus, Scomber japonicus)	10.0%	B15		8.1%	7.5%	6.9%	6.3%	5.6%	5.0% 4.	4.4% 3.8%		3.1% 2.5%	% 1.9%	6 1.3%	0.6%	Free	Free	Free	Free	Free	Free
030245.000	Jack and horse mackerel (Trachurus spp.)	10.0%	B15		8.1%	7.5%	%6.9	6.3%	5.6%	5.0% 4.	4.4% 3.8%		3.1% 2.5%	% 1.9%	6 1.3%	0.6%	Free	Free	Free	Free	Free	Free
030247.000	Swordfish (Xiphias gladius)	3.5%	B8		2.3%	1.9%	1.6%	1.2%	0.8%	0.4% Fr	Free Free		Free Free	ee Free	Free	Free	Free	Free	Free	Free	Free	Free
0302.49	Other																					
030249.100	1 Pacific saury (Cololabis saira) and scads (Decapterus spp.)	10.0%	B15		8.1%	7.5%	6.9%	6.3%	5.6%	5.0% 4.	4.4% 3.8%		3.1% 2.5%	% 1.9%	1.3%	0.6%	Free	Free	Free	Free	Free	Free
	2 Other																					

As from 19th year	Free	Free		Free		Free	Free		Free				Free	Free			Free	Free	Free				Free			
ar 18th year	Free	Free		Free		Free	Free		Free				Free	Free			Free	Free	Free				Free			
17th year	Free	Free		Free		Free	Free		Free				Free	Free			Free	Free	Free				Free			
16th year	Free	Free		Free		Free	Free		Free				Free	Free			Free	Free	Free				Free			
15th year	Free	Free		Free		Free	Free		Free				Free	Free			Free	Free	Free				Free			
14th year	Free	Free		Free		Free	Free		Free				Free	Free			Free	Free	Free				Free			
13th year	Free	Free		Free		%9:0	%9'0		%9:0				Free	%9'0			Free	0.2%	Free				Free			
12th year	Free	Free		Free		1.3%	1.3%		1.3%				Free	1.3%			Free	0.4%	Free				Free			
11th year	Free	Free		Free		1.9%	1.9%		1.9%				Free	1.9%			Free	0.7%	Free				Free			
10th year	Free	Free		Free		2.5%	2.5%		2.5%				Free	2.5%			Free	%6:0	Free				Free			
9th year	Free	Free		Free		3.1%	3.1%		3.1%				Free	3.1%			Free	1.1%	Free				Free			
8th year	0.3%	0.3%		0.9%		3.8%	3.8%		3.8%				0.9%	3.8%			0.3%	1.3%	Free				0.9%			
7th year	%9'0	0.6%		1.8%		4.4%	4.4%		4.4%				1.8%	4.4%			%9'0	1.5%	Free				1.8%			
6th year	1.0%	1.0%		2.7%		5.0%	5.0%		5.0%				2.7%	9.0%			1.0%	1.8%	Free				2.7%			
5th year	1.3%	1.3%		3.6%		5.6%	5.6%		5.6%				3.6%	9.6%			1.3%	2.0%	Free				3.6%			
4th year	1.6%	1.6%		4.5%		6.3%	6.3%		6.3%				4.5%	6.3%			1.6%	2.2%	Free				4.5%			
3rd year	1.9%	1.9%		5.5%		%6.9	%6.9		%6.9				5.5%	%6.9			1.9%	2.4%	Free				5.5%			
2nd year	2.2%	2.2%		6.4%		7.5%	7.5%		7.5%				6.4%	7.5%			2.2%	2.6%	Free				6.4%			
1st year	2.5%	2.5%		7.3%		8.1%	8.1%		8.1%				7.3%	8.1%			2.5%	2.8%	Free				7.3%			
Note																										
Category	B10	B10		B10		B15	B15		B15				B10	B15			B10	B15	<				B10			
Base rate (3.5%	3.5%		10.0%		10.0%	10.0%		10.0%				10.0%	%0.01			3.5%	3.5%	3.5%				10.0%			
Description	- Seerfishes (Scomberomorus spp.)	- Marlins (Istiophoridae)	Fish of the families Bregmacerouidae, Enclichthipidae, Gaddae, Macrouridae, Melanomidae, Metheroidae, Moridae and Amenonolegiadae, excluding edible fish offal of subheadings 0302.91 to 0302.99	Cod (Gadus morhua, Gadus ogac, Gadus macrocephalus)	Hake (Merluccius spp., Urophycis spp.)	1 Of Merluccius spp.	Alaska Pollack (Theragra chalcogramma)	Other	1 Tara (Gadus spp., Theragra spp.)	Other fish, excluding edible fish offal of subheadings 0302.91 to 0302.99	Other	1 Nishin (Chipea spp.), Buri (Seriola spp.), Saba (Scomber spp.) and redeye round herring (Errumeus spp.)	- Buri (Seriola spp.)	- Other	3 Other	- Other	- Spanish mackerel	- Samma (Cololabis spp., other than Cololabis saira)	- Other	Livers, roes, milt, fish fins, heads, tails, maws and other edible fish offal	Livers, roes and milt	1 Hard roes of Nishin (Clupea spp.) and Tara (Gadus spp., Theragra spp. and Merthacitus spp.)	- Hard roes of Tara (Gadus spp., Theragra spp. and Merluceius spp.)	Other	2 Other	(1) Nishin (Cliptor spp.), Tara (Guldr spp., Theregav spp. and Merhicens spp.). Buti (Serola spp.), Sabu (Seconber spp.). I Mushi (Eramens spp., Sadhapes spp. and Degradite spp.), Alt (Trachinens spp. and Decapterns spp.) and Samma (Cololabis spp.) and Samma (Cololabis
Tariff line	030249.210	030249.220		030251.000	0302.54	030254.100	030255.000	0302.59	030259.100		0302.89		030289.110	030289.190		030289.299					0302.91		030291.020	0302.99		016'662050

As from 19th year	Free	Free			Free	Frec	Free	Free				Free	Free	Free		Free	Free	
18th year	Free	Free			Free	Free	Free	Free				Free	Free	Free		Free	Free	
17th year	Free	Free			Free	Free	Free	Free				Free	Free	Free		Free	Free	
16th year	Free	Free			Free	Free	Free	Free				Free	Free	Free		Free	Free	
15th year	Free	Free			Free	Free	Free	Free				Free	Free	Free		Free	Free	
14th year	Free	Free			Free	Froc	Free	Free				Free	Free	Free		Free	Free	
13th year	Free	0.6%			Free	Frec	Free	Free				Free	Free	Free		Free	Free	
12th year	Free	1.3%			Free	Free	Free	Free				Free	Free	Free		Free	Free	
11th year	Free	1.9%			Free	Frec	Free	Free				Free	Free	Free		Free	Free	
10th year	Free	2.5%			Free	Free	Free	Free				Free	Free	Free		Free	Free	
9th year	Free	3.1%			Free	Free	Free	Free				Free	Free	Free		Free	Free	
8th year	0.9%	3.8%			Free	Free	0.3%	Free				0.3%	Free	Free		Free	Free	
7th year	1.8%	4.4%			Free	Free	0.6%	Free				0.6%	Free	Free		Free	Free	
6th year	2.7%	5.0%			Free	0.4%	1.0%	Free				1.0%	0.4%	0.4%		0.4%	Free	
5th year	3,6%	5.6%			Free	0.8%	1.3%	Free				1.3%	0.8%	0.8%		0.8%	Free	
4th year	4.5%	6.3%			Free	1.2%	1.6%	Free				1.6%	1.2%	1.2%		1.2%	Free	
3rd year	5.5%	6.9%			%9:0	1.6%	1.9%	Free				1.9%	1.6%	1.6%		1.6%	Free	
2nd year	6.4%	7.5%			1.2%	1.9%	2.2%	Free				2.2%	1.9%	1.9%		1.9%	Free	
1st year	7.3%	8.1%			1.8%	2.3%	2.5%	Free				2.5%	2.3%	2.3%		2.3%	%6.0	
Note																		
Category	B10	B15			BS	B8	B10	A				B10	B8	B8		B8	B3	
Base rate	10.0%	10.0%			3.5%	3.5%	3.5%	3.5%				3.5%	3.5%	3.5%		3.5%	3.5%	
Description	Herring (Clupea havengus, Clupea pollishs), Cod (Gadus morbus, Cadho gae, Gadus macrocophalus), Buti (Seriola spp.) and Satdines (Sardinegus spp.)	- Other	(2) Other	- Other	Atlantic bluefin tunas (Thumus thymus)	Red salmon (Oncorhynchus nevőla, Peadio salmon (Oncorhynchus gorhuscha, Oncorhynchus ketat, Oncorhynchus ketat, Oncorhynchus teshonyscha, Oncorhynchus teshonyscha, Oncorhynchus teshonyscha, Oncorhynchus handen and Oncorhynchus handen and Swordfish (Vipitas gladius)	- Salmonidae other than Atlantic salmon (Salmo esdah). Danube salmon (Salmo esdah). Danube salmon (Shewa esdah). Danube salmon (Thereb melon). Red almon (Orechipechus gerbuscha. Obecohyechus gerbuscha. Obecohyechus sedenytecha. Obecohyechus redenytecha. Obecohyechus redenytecha. Obecohyechus redenytecha. Obecohyechus redenytecha. Obecohyechus redenytecha. Obecohyechus redenytecha. Obecohyechus redenius J. Tunas Obecohyechus redenius J. Tunas (Orlumus dibruma) and Yellevifin tunas (Thumas dibruma dibeceres). Martin (Istopheridee) and Spanish makeret	Other	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	Other Pacific salmon (Oneorhynchus gorhuschu, Oneorhynchus keta, Oneorhynchus tedawysodu, Oneorhynchus sukundi, Oneorhynchus masou and Oneorhynchus rhodurus)	- Silver salmon (Oncorhynchus kisutch)	- Other	Other	Tunas (of the genus Thunmus), skipjuek or strup-belliel donto (Enthymmus (Katasuwomus) pelumis), eechding eithle fish offal of subbendings (3503.91 to (3503.99	Albacore or longfinned tunas (Thumus alahunga)	Skipjack or stripe-bellied bonito	Atlantic and Pacific bluefin tunas (Thunnus thymus, Thunnus orientalis)
Tariff line				030299.999					03.03		0303.12	030312.010	030312.090	030319.000		030341.000	030343.000	0303.45

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year (6th year	7th year 8	8th year	9th year 1	10th year	11th year	12th year	13th year	14th year	15th year 1	16th year	17th year	18th year	As from 19th year
030345.020	- Pacific bluefin tunas (Thumus orientalis)	3.5%	B10		2.5%	2.2%	1.9%	1.6%	1.3%	1.0%	0.6%	0.3%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
030346.000	Southern bluefin tunas (Thumus maccoyii)	3.5%	B10		2.5%	2.2%	1.9%	1.6%	1.3%	1.0%	0.6%	0.3%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
030349.000	Other	3.5%	B10		2.5%	2.2%	1.9%	1.6%	1.3%	1.0%	%9.0	0.3%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Herrings (Chipea havengus, Chipea pallasin), androves (Engeaulis pp.), sardines (Saedna plebandas, Sardinacy spp.), sardines (Saedna plebandas, Sardinacy spp.), sardines (Sardinalis or sprins (Sportus sproutus), masterel (Saember scombrus, Scomber australasticus, Scomber japonicus), Indian masterels (Barelles rigo), seetlifiger spp.), print (Cheopperus spp.), copia (Radinas sip.), Praific sury (Cololahis sarris), seatlific sarris), seatlific sarris, seatlific sarr																						
0303.53	Sardines (Sardina pilchardus, Sardineps spp.), sardinella (Sardinella spp.), brisling or sprats (Spratus spratus)																						
030353.100	1 Of Sardinops spp.	%0.01	B8		6.7%	9.6%	4.4%	3.3%	2.2%	1.1%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
030354.000	Mackerel (Scomber scombrus, Scomber australasicus, Scomber japonicus)	7.0%	B15		5.7%	5.3%	4.8%	4.4%	3.9%	3.5%	3.1%	2.6%	2.2%	1.8%	1.3%	%6.0	0.4%	Free	Free	Free	Free	Free	Free
030355.000	Jack and horse mackerel (Trachums spp.)	10.0%	B15		8.1%	7.5%	%6'9	6.3%	9.6%	9.0%	4.4%	3.8%	3.1%	2.5%	1.9%	1.3%	%9:0	Free	Free	Free	Free	Free	Free
030357.000	Swordfish (Xiphias gladius)	3.5%	B10		2.5%	2.2%	1.9%	1.6%	1.3%	1.0%	%9.0	0.3%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
0303.59	Other																						
	1 Anchovies (Engraulis spp.), Pacific saury (Cololabia saira) and seads (Decapterus spp.)																						
030359.110	- Anchovies (Engranlis spp.)	10.0%	B10		7.3%	6.4%	5.5%	4.5%	3.6%	2.7%	1.8%	0.9%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
030359.120	- Pacific saury (Cololabis saira)	10.0%	B10		7.3%	6.4%	5.5%	4.5%	3.6%	2.7%	1.8%	0.9%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
030359.190	- Scads (Decapterus 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																						
030359.910	- Seerfishes (Scomberomorus spp.)	3.5%	B10		2.5%	2.2%	1.9%	1.6%	1.3%	1.0%	0.6%	0.3%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
030359.930	- Marlin (Istiophoridae)	3.5%	B8		2.3%	1.9%	1.6%	1.2%	0.8%	0.4%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Fish of the families Bregmacerolidae, Euclichthydae, Gaddae, Macrourdae, Melanonidae, Merhacitdae, Moridae and Muraennlepuldae, escubding edible fish offall of subheadings 0303.91 to 0303.99																						
0303.66	Hake (Merluccius spp., Urophycis spp.)																						
030366.100	1 Of Merluccius spp.	90.9	B8		4.0%	3.3%	2.7%	2.0%	1.3%	0.7%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
030367.000	Alaska Pollack (<i>Theragra</i> chalcogramma)	9.0%	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
0303.69	Other																						
030369.100	1 Tara (Gadus spp., Theragra spp.)	9.0%	B8		4.0%	3.3%	2.7%	2.0%	1.3%	0.7%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year 8t	8th year 9th	9th year 10	10th year 11	11th year 12t	12th year 13	13th year 14th	14th year 15	15th year 16t	16th year 17a	17th year 18	18th year	As from 19th year
	Other fish, excluding edible fish offal of subheadings 0303.91 to 0303.99																						
0303.89	Other																						
	1 Nishin (<i>Chapea</i> spp.), Buri (<i>Seriola</i> spp.), Saba (<i>Scomber</i> spp.) and redeye round herring (<i>Etrumeus</i> spp.)																						
030389.110	- Nishin (Clupea spp.)	6.0%	B10		4.4%	3.8%	3.3%	2.7%	2.2%	1.6%	1.1%	0.5%	Free	Free	Free	Free	Free F	Free	Free	Free	Free	Free	Free
030389.122	- Buri (Seriola spp.)	10.0%	B10		7.3%	6.4%	5.5%	4.5%	3.6%	2.7%	1.8%	0.9%	Free	Free	Free	Free	Free F	Free	Free	Free	Free	Free	Free
030389.129	-Other	10.0%	B10		7.3%	6.4%	5.5%	4.5%	3.6%	2.7%	0 %8'1	0.9%	Free	Free	Free	Free	Free F	Free	Free I	Free	Free	Free	Free
	3 Other																						
030389.299	-Other																						
	- Samma (Cololabis spp., other than Cololabis saira) and Spanish mackerel	3.5%	B10		2.5%	2.2%	1.9%	1.6%	1.3%	1.0%	0.6%	0.3%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	- Other	3.5%	٧		Free	Free	Free	Free	Free I	Free	Free F	Free	Free I	Free	Free	Free	Free						
	Livers, roes, milt, fish fins, heads, tails, maws and other edible fish offal																						
0303.99	Other																						
	2 Other																						
	(clothes spp.), Tara (clothes spp., Harrigus spp. and Architectus spp.), Butt (Serridu spp.), Saba (Scombert spp.), I washi (Errument spp., Architectus spp.) and Engendis spp.), Ali (Trachurus spp. and Decapterus spp.) and Samma (Cololabis spp.)																						
030399.911	Nishin (Clupea spp.) and Tara (Gadus spp., Theragra spp. and Merluccius spp.)																						
	Nishin (Clupea spp.) other than Herrings (Clupea harengus, Clupea pallasii)	90.9	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
	Tura (Gadus spp., Theragra spp., Merluccius spp.) other than Cod (Gadus morhua, Cadus ogac, Gadus macrocephalus)	6.0%	B8		4.0%	3.3%	2.7%	2.0%	1.3%	0.7%	Free	Free	Free	Free	Free	Free	Free F	Free	Free	Free	Free	Free	Free
	Other	6.0%	А		Free	Free	Free	Free	Free	Free	Free F	Free	Free	Free	Free	Free	Free						
030399.912	- Mackerel (Scomber scombrus, Scomber australasicus, Scomber japonicus)	7.0%	B15		5.7%	5.3%	4.8%	4.4%	3.9%	3.5%	3.1%	2.6%	2.2%	1.8%	1.3%) %6.0	0.4% F	Free	Free	Free	Free	Free	Free
030399.919	- Other																						
	Sardines (Sardinops spp.)	10.0%	B8		6.7%	5.6%	4.4%	3.3%	2.2%	1.1%	Free	Free	Free	Free	Free	Free	Free F	Free	Free	Free	Free	Free	Free
	Buri (Seriola spp.), Saba (Scomber spp.), Iwashi (Errumens spp., Engraulis spp.) and Samma (Cololabis spp.)	10.0%	B10		7.3%	6.4%	5.5%	4.5%	3.6%	2.7%	1.8%	0.9%	Free	Free	Free	Free	Free F	Free	Free	Free	Free	Free	Free
	Aji (Trachurus spp., Decapterus spp.)	10.0%	B15		8.1%	7.5%	6.9%	6.3%	5.6%	5.0%	4.4%	3.8%	3.1%	2.5%	1.9%	1.3%	0.6% F	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 7t	7th year 8th	8th year 9t	9th year 10	10th year 1	11th year 12	12th year 13	13th year 1-	14th year 15	15th year 16	16th year 1	17th year 18	18th year	As from 19th year
	Other, fresh or chilled																						
0304.53	Fish of the families Bregmaceroidae. Euclichthyidae, Gadidae, Maerouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae																						
030453.100	1 Tara (Gadus spp., Theragra spp. and Merhecius spp.)	10:0%	B10		7.3%	6.4%	5.5%	4.5%	3.6%	2.7%	1.8% 0	%6.0	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
0304.59	Other																						
030459.100	I Nishim (Chapea spp.), Buri (Serola spp.), Saha (Zomber spp.), Rusalin (Erumens spp., Sardimpes spp. and Erigentules spp., Anti (Trachumes spp. and Decepterus spp.) and Samma (Caladias spp.)	10.0%	B10		7.3%	6.4%	5.5%	4.5%	3.6%	2.7%	1.8% 0	%6.0	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																						
	- Other																						
030459.291	- Bluefin tunas (Thummus thymmus, Thummas orientalis)	3.5%	B10		2.5%	2.2%	1.9%	1.6%	1.3%	1.0%	0.6%	0.3%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
030459.292	- Southern bluefin tunas (Thumus maccoyii)	3.5%	B10		2.5%	2.2%	1.9%	1.6%	1.3%	1.0%	0.6% 0	0.3%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Frozen fillets of fish of the families Bregmaceronidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merhaciidae, Moridae and Muraenolepididae																						
030471.000	Cod (Gadus morhua, Gadus ogac, Gadus macrocephalus)	10.0%	88		6.7%	5.6%	4.4%	3.3%	2.2%	1.1%	Free F	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
0304.74	Hake (Merluccius spp., Urophycis spp.)																						
030474.100	1 Of Merluccius spp.	10.0%	B8		6.7%	5.6%	4.4%	3.3%	2.2%	1.1%	Free F	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
030475.000	Alaska Pollack (Theragra chalcogramma)	10.0%	B8		6.7%	5.6%	4.4%	3.3%	2.2%	1.1%	Free F	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
0304.79	Other																						
030479.100	1 Tara (Gadus spp., Theragra spp.)	10.0%	88 B8		6.7%	5.6%	4.4%	3.3%	2.2%	1.1%	Free F	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Frozen fillets of other fish																						
030484.000	Swordfish (Xiphias gladius)	3.5%	B8		2.3%	1.9%	1.6%	1.2%	0.8%	0.4%	Free F	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
0304.87	Tunas (of the genus <i>Thummas</i>), skipjack or stripe-bellied bonito (<i>Euthymms</i> (<i>Katsuwoms</i>) pelamis)																						
	- Tunas (of the genus Thumus)																						
030487.020	- Blucfin tunas (Thumus thymmus, Thumus orientalis)	3.5%	B5		1.8%	1.2%	0.6%	Free	Free	Free	Free F	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
030487.030	- Southern bluefin tunas (Thumus maccoyil)	3.5%	B10		2.5%	2.2%	1.9%	1.6%	1.3%	1.0%	0.6% 0	0.3%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
0304.89	Other																						
030489.100	1 Nishim (Chapea spp.), Buri (Seriola spp.), Subu (Sember spp.), Mushii (Errumens spp., Seridinaye spp. and Ergundus spp.), Ali (Trachurus spp. and Decapterus spp.) and Summa (Cololatis spp.)	10.0%	B5		5.0%	3.3%	1.7%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																						
030489.210	- Marlin (Istiophoridae)	3.5%	B8		2.3%	1.9%	1.6%	1.2%	%8:0	0.4%	Free F	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

rozen ert I Nishin (Clapea spp.), Bart (Seriola spp.), Saba (Seonber spp.), Iwashi					Jul year	om year	o Iraá III/	our year	Mn year 10	10th year	11th year 1	12th year	13th year 1	14th year	15th year 16	16th year 17th	17th year 18	18th year	As from 19th year
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
3.5% B10	2.5%	2.2%	1.9%	1.6%	1.3%	1.0%	%9'0	0.3%	Free	Free	Free	Free	Free	Free	Free	Free F	Free	Free	Free
10.0% B10	7.3%	6.4%	5.5%	4.5%	3.6%	2.7%	1.8%	%6.0	Free	Free	Free	Free	Free	Free	Free	Free F	Free	Free	Free
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 F	Free	Free	Free
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 F	Free	Free	Free
15.0% B5	7.5%	5.0%	2.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free F	Free	Free	Free
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 F	Free	Free	Free

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ar As from 19th year		Free		Free			Free		Free	Free		Free	Free	Free
18th year		Free		Free			Free		Free	Free		Free	Free	Free
17th year		Free		Free			Free		Free	Free		Free	Free	Free
16th year		Free		Free			Free		Free	Free		Free	Free	Free
15th year		Free		Free			Free		Free	Free		Free	Free	Free
14th year		Free		Free			Free		Free	Free		Free	Free	Free
13th year		Free		Free			Free		Free	Free		Free	Free	Free
12th year		Free		Free			Free		Free	Free		Free	Free	Free
11th year		Free		Free			Free		Free	Free		Free	Free	Free
10th year		Free		Free			Free		Free	Free		Free	Free	Free
9th year		Free		Free			Free		Free	Free		Free	Free	Free
8th year		1.4%		1.4%			1.4%		1.0%	Free		1.4%	1.4%	1.4%
7th year		2.7%		2.7%			2.7%		1.9%	Free		2.7%	2.7%	2.7%
6th year		4.1%		4.1%			4.1%		2.9%	Free		4.1%	4.1%	4.1%
5th year		5.5%		5.5%			5.5%		3.8%	Free		5.5%	5.5%	5.5%
4th year		6.8%		%8%			6.8%		4.8%	Free		6.8%	6.8%	%8.9
3rd year		8.2%		8.2%			8.2%		5.7%	Free		8.2%	8.2%	8.2%
2nd year		%5'6		9.5%			9.5%		6.7%	Free		9.5%	%5.6	9.5%
1st year		%6.01		10.9%			10.9%		7.6%	Free		%6.01	%6.01	10.9%
Note														
Category		B10		B10			B10		B10	٧		B10	B10	B10
Base rate		15.0%		15.0%			15.0%		10.5%	10.5%		15.0%	15.0%	15.0%
Description	Fish of the families Bregincerouldue, Eucleinhighde, Galdee, Merourdae, Metamonde, Methacitde, Moraldae an Metamondepidae, other than cod (Gadus morina, Gadus ogae, Gadus merore-pidais).	- Tara (Gadus spp., Theragra spp. and Merluccius spp.)	Herrings (Chipea harengue, Chipea paddusi), anchowe (Ergeganias spp.), saudines (Ergennias spp.), saudines (Ergennias spp.), saudines (Sarahue palchardus, Sachinella spp.), brising or sprats (Spratta speantor) mackerel (Scomber scombras, Scomber quomano, mackerel (Scomber scombras, Scomber quomano, piak mandeverel (Trechura spp.), acids (Compres spp.), sedia mackerel (Trechura spp.), acids (Rachyeverior amandima, siver pomítes (Compres spp.), bedite sauto, Sacal (Precipiones spp.), pedia (Indipan spp.), bedite sauto, Colodiba sauto, Sacal (Precipiones spp.), geola (Indipan sullosa), swordfish (Tripinas gladuse), Kawakawa (Endopma affinia), bedites sullosa (Sarahus), swordfish (Tripinas gladuse), Kawakawa (Endopma affinia), speartish (Sarahus), marines sailitshes, speartish (Sarahus), marines sailitshes.	- Herrings (Clupea harvigus, Clupea paldus), wasti (Sardinapa spp. and Engraulis spp.), maskered (Seomber scomben, Seomber asserdacies, Seomber goponesa), Ali (Trechurus spp. and Decepterus spp.) and Pacific saury (Cololubs sara)	Other	2 Other	(1) Nishin (Chapea spp.), Buri (Serrida spp.), Saba (Seomber spp.) and red-eye round herring (Ernumens spp.)	(2) Other	- Samma (Cololabis spp., other than Cololabis saira)	- Other	Fish, salted but not dried or smoked and fish in brine, other than edible fish offal	Herrings (Clupea harengus, Clupea pallasii)	Cod (Gadus morhua, Gadus ogac, Gadus macrocephalus)	Anchovies (Engraulis spp.)
Tariff line	0305.53	030553.100	0305.54	030554.100	0305.59		030559.020	030559.090				030561.000	030562.000	030563.000

As from 19th year	Free			Free	Free			Free						Free	Free			Free	Free	Free	
18th year 1	Free			Free	Free			Free						Free	Free			Free	Free	Free	
17th year 18	Free			Free	Free			Free						Free	Free			Free	Free	Free	
16th year 17	Free			Free	Free			Free						Free	Free			Free	Free	Free	
15th year 16	Free			Free	Free			Free						Free	Free			Free	Free	Free	
14th year 15	Free			Free	Free			Free						Free	Free			Free	Free	Free	
13th year 141	Free			Free	Free			Free						Free	Free			Free	Free	Free	
12th year 13t	Free			Free	Free I			Free I						Free	Free			Free	Free	Free F	
11th year 12th	Free			Free F	Free F			Free F						Free	Free F			Free F	Free F	Free F	
-																					
ear 10th year	Free			e Free	e Free			e Free						e Free	c Free			e Free	e Free	e Free	
ar 9th year	Free			Free	. Free			. Free						Free	Frec			Free	Free	. Free	
8th year	1.0%			1.0%	1:0%			1.0%						1.4%	1.4%			1.4%	1.4%	1.4%	
7th year	1.9%			1.9%	1.9%			1.9%						2.7%	2.7%			2.7%	2.7%	2.7%	
6th year	2.9%			2.9%	2.9%			2.9%						4.1%	4.1%			4.1%	4.1%	4.1%	
5th year	3.8%			3.8%	3.8%			3.8%						5.5%	5.5%			5.5%	%5.5	5.5%	
4th year	4.8%			4.8%	4.8%			4.8%						6.8%	%8.9			6.8%	6.8%	%8.9	
3rd year	5.7%			5.7%	5.7%			5.7%						8.2%	8.2%			8.2%	8.2%	8.2%	
2nd year	6.7%			6.7%	6.7%			6.7%						9.5%	9.5%			9.5%	%5'6	9.5%	
1st year	7.6%			7.6%	7.6%			7.6%						10.9%	%6.01			10.9%	10.9%	%6.01	
Note																					
Category	B10			B10	B10			B10						B10	B10			B10	B10	B10	
Base rate	10.5%			10.5%	10.5%			10.5%						15.0%	15.0%			15.0%	15.0%	15.0%	
Description	Tilapias (Oreochromis spp.), carlish (Pangasur spp.), carlish (Pangasur spp.), carlinas spp. (Guras, spp.), carlinas spp., carlinas spp., carlinas spp., carlinas spp., carlinas spp., carpolutenias spp., carpolutenias spp., carpolutenias spp., carlinas spp., Mopharongodon piecus, Carlin carlin Labos spp., Osterchinas haseli, Leptoharbine horevin, Megoldorema spp., sel chiquilla spp.), Nie pectri (Late minictea) and stankelwash (Chema spp.)	Other	2 Other	- Nishin (Clupea spp.), Tan (Gadus spp.), Tan (Gadus spp.) Theregers spp. and Merhacius spp.). Subar (Seonher spp.). Subar (Seonher spp.). Nushi (Enumeus spp. and Seonher spp.). Ani (Treedurus spp. and Leequeus spp.) and Samma (Coolodus spp.) and Samma (Coolodus spp.)	- Other	Fish fins, heads, tails, maws and other edible fish offal	Shark fins	- Other	Fish heads, tails and maws	2 Other	(2) Dried	B Other	Cadata spr. Therager spp.). Tan (Gadata spr. Therager sp. and Architectus spp.). Butt (Serolat spp.). Saba (Sembler spp.). Saba (Sembler spp.). Iwash (Sembler spp.). Iwash (Sembler spp.). Iwash (Sembler spp.). Iwash (Sembler spp.). Iwash (Trachurus spp. and Engendus spp.). Aji (Trachurus spp. and December spp. and (Trachurus spp. and Summa (Colodus spp.)	- Cod (Gadus morhua, Gadus ogae, Gadus macrocephalus)	- Other	(3) Salted or in brine	B Other	- Herrings (Clupea harengus, Clupea pallasii)	- Cod (Gadus morhua, Gadus ogac, Gadus macrocephalus)	- Anchovies (Engraulis spp.)	- Other
Tariff line	030564 000	0305.69		030569.091	030569.099		0305.71	030571.090	0305.72					030572.221	030572.222			030572.321	030572.322	030572.323	

As from 19th year	Free	Free						Free	Free			Free	Free	Free		Free	Free
18th year	Free	Free						Free	Free			Free	Free	Free		Free	Free
17th year	Free	Free						Free	Free			Free	Free	Free		Free	Free
16th year	Free	Free						Free	Free			Free	Free	Free		Free	Free
15th year	Free	Free						Free	Free			Free	Free	Free		Free	Free
14th year	Free	Free						Free	Free			Free	Free	Free		Free	Free
13th year	Free	Free						Free	Free			Free	Free	Free		Free	Free
12th year	Free	Free						Free	Free			Free	Free	Free		Free	Free
11th year	Free	Free						Free	Free			Free	Free	Free		Free	Free
10th year	Free	Free						Free	Free			Free	Free	Free		Free	Free
9th year	Free	Free						Free	Free			Free	Free	Free		Free	Free
8th year	1.0%	1.0%						1.4%	1.4%			1.4%	1.4%	1.4%		1.0%	1.0%
7th year	1.9%	1.9%						2.7%	2.7%			2.7%	2.7%	2.7%		1.9%	1.9%
6th year	2.9%	2.9%						4.1%	4.1%			4.1%	4.1%	4.1%		2.9%	2.9%
5th year	3.8%	3.8%						5.5%	5.5%			5.5%	5.5%	5.5%		3.8%	3.8%
4th year	4.8%	4.8%						6.8%	6.8%			6.8%	6.8%	6.8%		4.8%	4.8%
3rd year	5.7%	5.7%						8.2%	8.2%			8.2%	8.2%	8.2%		5.7%	5.7%
2nd year	6.7%	6.7%						9.5%	%5'6			%5'6	9.5%	9.5%		6.7%	6.7%
1st year	%9°L	%9"L						10.9%	%6.01			%6'01	%6'01	%6'01		7.6%	7.6%
Note																	
Category	B10	B10						B10	B10			B10	B10	B10		B10	B10
Base rate	10.5%	10.5%						15.0%	15.0%			15.0%	15.0%	15.0%		10.5%	10.5%
Description	Nishin (Chipeo spp.). Twa (Guideo spp.). Therague spp and Merhecius spp.). Bus (Serolde spp.). Sub and (Serolde spp.). Sub and (Serolde spp.). Sub and (Serolde spp.). Muskin (Serolde spp.). Muskin (Serolde spp.). And Serolde spp.). And Cheepters spp. and Leepters spp. and Cheepters spp. and Cheepters spp. and Cheepters spp. and Summa (Colodle spp.)	- Other	Other	2 Other	(2) Dried	B Other	Nishim (Chopea spp.), Tara (Guidea spp., Theorgea spp. and Meritacous spp.), Bun (Sernida spp.), Sun (Sernida spp.), Sun (Comber spp.), Mushi (Sernida spp.), And and spp. and Engrounia spp.), And Theorgean spp. and Engrounia spp.), And Chechtera spp. and Sunma (Colothera spp.) and Sunma (Colothera spp.)	— Cod (Gadus morina, Gadus ogac, Gadus macrocephalus)	- Other	(3) Salted or in brine	B Other	- Herrings (Clupea harengus, Clupea pallasii)	 Cod (Gadus morina, Gadus ogac, Gadus macrocephalus) 	- Anchovies (Engraulis spp.)	- Other	- Nishin (Chipeo spp.). Twa (Gains spp.). That (Gains spp.). Burn (Sernolis spp.). Shu (Sernolis spp.). Shu (Sernolis spp.). Shu (Sernolis spp.). Shu (Sernolis spp.). Mashi (Sernolis spp.). And (Sernolis spp.). And Sernolis spp.). And (Sernolis spp.). And Samma (Colodibis spp.).	- Other
Tariff line	030572.324	030572.329	0305.79					030579.221	030579.222			030579.321	030579.322	030579.323		030579.324	030579.329

						l	-	-															
Tariff line	Description	Base rate	Category	Note 1	1st year	2nd year	3rd year	4th year 5	5th year 6	6th year 71	7th year 8th	8th year 9th	9th year 10	10th year	11th year 12	12th year 13	13th year 14t	14th year 1:	15th year 16t	16th year 171	17th year 18	18th year	19th year
030743.090	- Other																						
	- Cuttle fish (Rossia macrosoma, Sepola spp.) and squid (Ommastrephes spp., Loligo spp., Nototodarus spp., Septoteuthis 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
	- Other	3.5%	B10		2.5%	2.2%	1.9%	1.6%	1.3%	1.0%	0 %9.0	0.3% I	Free	Free	Free	Free	Free I	Free	Free 1	Free	Free	Free	Free
0307.49	Other																						
030749.500	1 Smoked	6.7%	B8		4.5%	3.7%	3.0%	2.2%	1.5%	0.7%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																						
030749.210	- Mongo ika																						
	- Dried, salted or in brine	15.0%	B10		10.9%	9.5%	8.2%	%8.9	5.5%	4.1%	2.7% 1	1.4% I	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	- Other	15.0%	B8		10.0%	8.3%	6.7%	9:0%	3.3%	1.7%	Free I	Free I	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
030749.290	- Other																						
	— Cuttle fish (Rossia macrosoma, Sepiola spp.) and squid (Ommacrephes spp., Loligo spp., Nototodans spp., Sepioleulius 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% I	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	- Other	15.0%	B8		10.0%	8.3%	6.7%	5.0%	3.3%	1.7%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Clams, cockles and ark shells (families Arcides, Arcticidus (Cardidae, Donacidae, Huaellidae, Mearidae, Mesodesmanidae, Myidae, Samuliae, Solecuridae, Solenidae, Tridaenidae and Feneridae)																						
0307.71	Live, fresh or chilled																						
030771.100	1 Adductors of shellfish	10.0%	B10		7.3%	6.4%	5.5%	4.5%	3.6%	2.7%	0 %8.1	1 %6.0	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	3 Other																						
030771.310	- Akagai (bloody clam), live	7.0%	B10		5.1%	4.5%	3.8%	3.2%	2.5%	1.9%	1.3% 0	0.6% I	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	0.6% I	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	2.0%	1.5%	1.0%	0.5%	Free	Free	Free	Free	Free	Free	Free	Free
0307.72	Frozen																						
030772.100	1 Adductors of shellfish	10.0%	B10		7.3%	6.4%	5.5%	4.5%	3.6%	2.7%	1.8% 0	0.9% I	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	3 Other																						
030772.310	-Baby clam	7.0%	B10		5.1%	4.5%	3.8%	3.2%	2.5%	1.9%				Free	Free	Free		Free			Free	Free	Free
0307.70	- Oulei	7.070	90		4:770	3.370	3.1.70	2.370	1.070		31.1	2011	LICE	2011	31.1	Lice	331.7	2011	201.1	LICC	221.	LICC	231.1
A	Cure.																						
010 0110	A Advances of shallfish	707.9	DS		2 40%	7000	1 10%	Decor	Dans	Ducc	Deco	Desc	Deco	Desc	Deco	Deco	Deco	Duca	Dans	Desc	Pacc	Dence	Deno
0.000	2 Other		à				2	3	3						2011			3			3		3
030779.310	(1) Adductors of shellfish	15.0%	B10		10.9%	9.5%	8.2%	6.8%	5.5%	4.1%	2.7%	1.4%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	(3) Other																						
030779.339	- Other	10.5%	BIO		7.6%	6.7%	5.7%	4.8%	3.8%	2.9%	1.9%	1.0% I	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Abalone (Haliotis spp.) and stromboid conchs (Strombus spp.)																						
030781.000	Live, fresh or chilled abalone (Haliotis spp.)	7.0%	B10		5.1%	4.5%	3.8%	3.2%	2.5%	1.9%	1.3% 0	0.6% I	Free	Free	Free	Free	Free	Free	Free 1	Free	Free	Free	Free
							1			-				ē				-			8		1

18th year 19th year		Free Free	Free Free		Free Free	Free Free		Free Free			Free Free	Free Free	Free Free			Free Free		Free Free	Free Free	Free Free		Free Free		Free Free			Free Free		Free Free		Free Free	Free Free	
17th year		Free	Free		Free	Free		Free			Free	Free	Free			Free		Free	Free	Free		Free		Free			Free		Free		Free	Free	
16th year		Free	Free		Free	Free		Free			Free	Free	Free			Free		Free	Free	Free		Free		Free			Free		Free		Free	Free	
15th year		Free	Free		Free	Free		Free			Free	Free	Free			Free		Free	Free	Free		Free		Free			Free		Free		Free	Free	
14th year		Free	Free		Free	Free		Free			Free	Free	Free			Free		Free	Free	Free		Free		Free			Free		Free		Free	Free	
13th year		Free	Free		Free	Free		Free			Free	Free	Free			Free		Free	Free	Free		Free		Free			Free		Free		Free	Free	
12th year		Free	Free		Free	Free		Free			Free	Free	Free			Free		Free	Free	Free		Free		Free			Free		Free		Free	Free	
11th year		Free	0.5%		Free	Free		Free			Free	Free	Free			Free		Free	Free	0.5%		Free		Free			Free		Free		Free	Free	
10th year		Free	1.0%		Free	Free		Free			Free	Free	Free			Free		Free	Free	1.0%		Free		Free			Free		Free		Free	Free	
9th year		Free	1.5%		Free	Free		Free			Free	Free	Free			Free		Free	Free	1.5%		Free		Free			Free		Free		Free	Free	
8th year		0.6%	2.0%		%9'0	Free		1.0%			Free	Free	1.0%			%6.0		%9'0	%9.0	2.0%		%6.0		Free			Free		1.4%		1.0%	1.0%	
7th year		1.3%	2.5%		1.3%	Free		1.9%			Free	Free	1.9%			1.8%		1.3%	1.3%	2.5%		1.8%		Free			Free		2.7%		1.9%	1.9%	
6th year		1.9%	3.0%		1.9%	Free		2.9%			0.7%	Free	2.9%			2.7%		1.9%	1.9%	3.0%		2.7%		%8.0			%4.0		4.1%		2.9%	2.9%	
5th year		2.5%	3.5%		2.5%	Free		3.8%			1.5%	Free	3.8%			3.6%		2.5%	2.5%	3.5%		3.6%		1.6%			1.5%		5.5%		3.8%	3.8%	
4th year		3.2%	4.0%		3.2%	Free		4.8%			2.2%	Free	4.8%			4.5%		3.2%	3.2%	4.0%		4.5%		2.3%			2.2%		%8'9		4.8%	4.8%	
3rd year		3.8%	4.5%		3.8%	Free		5.7%			3.0%	Free	5.7%			9.5%		3.8%	3.8%	4.5%		5.5%		3.1%			3.0%		8.2%		5.7%	5.7%	
2nd year		4.5%	5.0%		4.5%	Free		6.7%			3.7%	Free	6.7%			6.4%		4.5%	4.5%	5.0%		6.4%		3.9%			3.7%		9.5%		6.7%	6.7%	
1st year		5.1%	5.5%		5.1%	Free		7.6%			4.5%	Free	7.6%			7.3%		5.1%	5.1%	5.5%		7.3%		4.7%			4.5%		10.9%		7.6%	%9''L	
Note																																	
Category		B10	B13		B10	А		B10			B8	A	B10			B10		B10	B10	B13		B10		B8			B8		B10		B10	B10	
Base rate		7.0%	7.0%		7.0%	7.0%		10.5%			6.7%	6.7%	10.5%			10.0%		7:0%	7:0%	7:0%		10.0%		7.0%			6.7%		15.0%		10.5%	10.5%	
Description	Live, fresh or chilled stromboid conchs (Strombus spp.)	- Adductors of shellfish	- Other	Frozen stromboid conchs (Strombus spp.)	- Adductors of shellfish	-Other	Other abalone (Haliotis spp.)	2 Other	Other stromboid conchs (Strombus spp.)	1 Smoked	- Adductors of shellfish	- Other	2 Other	Other, including flours, meals and pellets, fit for human consumption	Live, fresh or chilled	- Adductors of shellfish	- Other	- Scallops (Pectinidae)	- Fresh water clam	- Other	Frozen	- Adductors of shellfish	- Other	- Scallops (Pectinidae)	Other	1 Smoked	- Scallops (Pectinidae) and adductors of shellfish	2 Other	- Adductors of shellfish	Other	- Scallops (Pectinidae)	- Other	Aquatic invertebrates other than crustaceans and molluses, live (Aste, fulled, fuzon, dired, saited or in brine, senoked aquatic invertebrates other than extrateceans and nolluses, whether or not cooked before or during the smoking process; flours, meals and pelless of aquatic invertebrates of their than extra the pelles of aquatic invertebrates of their than crustaceans and molluses; fit for human consumentions
Tariff line	030782.000			030784.000			0307.87	030787.900	0307.88	030788.100			030788.900		0307.91	030791.010		030791.091	030791.092	030791.099	0307.92	030792.110		030792.131	0307.99		030799.220		030799.330		030799.320	030799.399	03.08

Substitution Proposed prop	Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year 8	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
State Stat		Sea uchins (Strongdocentrous spp., Paracentrous Ividus, Loxechinus albus, Echinus esculentus)																						
Statistic state Statistic states Statistic st		Frozen	7.0%	B8		4.7%	3.9%	3.1%	2.3%	1.6%	%8.0	Free	Free	Free	Free	Free	Free	Free	Frec	Free	Free	Free	Free	Free
		Other																						
		2 Fresh, chilled or frozen																						
		- Frozen																						
		- Sea urchins	7.0%	B8		4.7%	3.9%	3.1%	2.3%	1.6%	%8.0	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
		- Other																						
Continue Continue		Jellyfish other than Rhopilema spp.	7.0%	B3		1.8%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
Control Cont		Other	7.0%	B8		4.7%	3.9%	3.1%	2.3%	1.6%	%8.0	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
Control Department broad programment State		4 Other																						
A contract broad contractive decrease and many contractive profits of an incidental segmental basis of contractive decrease and contractive decrea		(2) Other	10.5%	B10		7.6%	6.7%	5.7%	4.8%	3.8%	2.9%	1.9%	1.0%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
Milk and recording location by constanting to constanting the state of the constanting which are described by the constanting which a		Chapter 4 Dairy produce; birds' eggs; natural honey; e-	edible product	ts of animal or	rigin, not elsev	where specified	l or included																	
COLD decimately workling and socialized by workling and social social social social social social social social social social social social social sociali		Milk and cream, not concentrated nor containing added sugar or other sweetening matter																						
1 Secription 1 Secrition 1 Secription 1 Secription 1 Secription 1 S		Of a fat content, by weight, not exceeding 1%																						
- Community and the community of the com		1 Sterilised, frozen or treated appropriate to preserve																						
Other X S S F <td></td> <td>- Converning milk and cream in this subsheading 1, 040, 120, 140, 140, 140, and 040, 130-141, (2), buttermilk etc in 040, 130-141, (2), buttermilk etc in 040, 150-141, (2), buttermilk etc in 040, 150-141, (2), buttermilk etc in 040, 150-141, (2), chible milk constituents in 040, 90, 1-(1)-(1), 150-141, (2), chible preparations containing coco an 1806, 20-140, 120, 120, 120, 120, 120, 120, 120, 12</td> <td>25.0%</td> <td>ž</td> <td></td> <td>888%</td> <td>16.7%</td> <td>14.6%</td> <td>12.5%</td> <td>12.39%</td> <td>12.5%</td> <td>12.59%</td>		- Converning milk and cream in this subsheading 1, 040, 120, 140, 140, 140, and 040, 130-141, (2), buttermilk etc in 040, 130-141, (2), buttermilk etc in 040, 150-141, (2), buttermilk etc in 040, 150-141, (2), buttermilk etc in 040, 150-141, (2), chible milk constituents in 040, 90, 1-(1)-(1), 150-141, (2), chible preparations containing coco an 1806, 20-140, 120, 120, 120, 120, 120, 120, 120, 12	25.0%	ž		888%	16.7%	14.6%	12.5%	12.39%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.59%
2 Other 2 Other 2 Li 3% Bi 0 Li 5% li 36% li 1.6% 7.7% 5.8% 1.9% Free Free Free Free Free Free Free Fre		- Other		×	s																			
Of a to notent, by wight, exceeding 1% but	0	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
		Of a fat content, by weight, exceeding 1% but not exceeding 6%																						

5th year 6th year 7th year
12.5% 12.5%
20.2% 20.2%
12.5% 12.5%
16.0% 16.0%
12.5% 12.5%
12.5% 12.5%
16.0% 16.0%

As from 19th year					
18th year					
17th year					
16th year					
15th year					
14th year					
13th year					
12th year					
11th year					
10th year					
9th year					
8th year					
7th year					
6th year					
5th year					
4th year					
3rd year					
2nd year					
1st year					
Note		×			
Category	Xq1	×			
Base rate					
Description	pervolved; grantles or other solid forms in this subheading [-12], 2-(1), [-12], [-13]	Other	2 Other	(1) For school hunch for children, pethyls or inflants of Kindergattens, elementary schools, lower secondary schools, complexory education schools, upper secondary schools having evening courses, or special schools, upper secondary schools having evening courses, or special schools, upper schools, for oppils of children's welfare institutions or the like as may be preserved by a cichand coder, or for pupils receiving deaven by the business stipulated by paragraph 9, 10 or 12 of Article 6-3 of the Child Wellare Act (Law No 164 of 1947), heremather referred to as "For school lumch etc." in this heading, and for the manufacture of mixed feeds as may be preservibed by a schild ending purposes, in this heading	[1] For School lunch etc.
Tariff line	040210.121	040210.129			
	0	Ó	<u> </u>	1	

As from 19th year					R9									
18th year					R9									
17th year					R9									
16th year					R9									
15th year					R9									
14th year					R9									
13th year					R9									
12th year					R9									
11th year					R9									
10th year					R9									
9th year					R9									
8th year					R9									
7th year					R9									
6th year					R9									
5th year					R9									
4th year					R9									
3rd year					R9									
2nd year					R9									
1st year					R9									
Note		S			S					S				
Category	Xq1	×		Xq1	R9		Xq1		Xq1	X				
Base rate					396 yen/kg									
Description	- Coucerning milk and cream in powdke, granties or other solid forms for school lunch etc. in this subheading 2-(2-14). I, and the JOQ. 2.1-2-(1), for the quantity of the JOQ. 2.1-2-(1), for the quantity within the limbs of a striff quota stipulated by a cabinet order which see fellower at the time of import and under the conditions set out by relevant regulations which are effective at the time of import with the proposed of the calculated on the basis of 7.2-94 to. In consideration of the quantity of prospective domestic demand in the current fissel year leavant conditions, hereimfer referred to as "the Pooled Quota of skimmed milk powder for school lunch etc." in his healing	- Other	[2] For feeding purposes	- For "the Pooled Quota of skimmed milk powder other than for school lunch etc."	- Other	(2) Other	[1] Imported by the Agriculture and Livestock Industries Corporation to the extent of the quantity stiphated by paragraph 1 of Arthee 13 of the Manufacturing MRIR Producer Compensation Temportal MRIP Andustries Compensation Temportal Compensation (201965) or imported with approval of the Manufacturing Col 1965) or and Fisheries by means stiphalted by paragraph 2 thereof	[2] Other	- For "the Pooled Quota of skimmed milk powder other than for school lunch etc."	- Other	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	040210 211	040210.212		040210.216	040210.217		040210.221		040210.222	040210.229		0402.21		

Tariff line	Description	Base rate Ca	Category	Note 1st year	ar 2nd year	year 3rd year	ar 4th year	r 5th year	ır 6th year	ır 7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year 16t	16th year 17th	17th year 18th	18th year A	As from 19th year
	Imported by the Agriculture and Livestoke Industries Corporation to the extent of the quantity stipulated by paragraph 1 of Arthele 15 of the Manufacturing Affile Producer Compensation Temporary Law (Law No. 112 of 1965) or imported with approval 1067 by Agriculture, Forcestry and Fisheries by means stipulated by paragraph 2 thereof		Xq1																			
	- Other		X	S																		
	(2) Other																					
	Imported by the Agriculture and Livestoch Industries Corporation to the extent of the quantity stipulated by prangraph I of Article I3 of the Manufacturing Milk Producer Compensation Temporary Law (Law No. 112 of 1965) or imported with approval 1 of the Maniser of Agriculture. Forestry and Fisheries by means stipulated by paragraph 2 thereof		Xql																			
	- Other		×	s																		
	2 Other																					
	(1) For school lunch etc. and for feeding purposes																					
	- For school lunch etc.																					
	For "the Pooled Quota of skimmed milk powder for school lunch etc."		Xq1																			
040221.212	Other		×	s																		
	- For feeding purposes																					
040221.216	For "the Pooled Quota of skimmed milk powder other than for school lunch etc."		Xq1																			
040221.217	Other 42	425 yen/kg	R10	S R10	R10	.0 R10	R10	R10	R10	R10	R10	R10	R10	R10	R10	R10	R10	R10	R10 F	R10 R	R10	R10
	(2) Other																					
	Il Imported by the Agriculture and Investock Industries Corporation to the extent of the quantity simplated by paragraph 1 of Antale 13 of the Manufacturing Milk Manufacturing Milk Producer Compensation Temporary Law Caw No Temporary Law Ca		Xq1																			
	[2] Other																					
040221.222	- For "the Pooled Quota of skimmed milk powder other than for school lunch etc."		Xq1																			
040221.229	- Other		X	S																		

As from 19th year																	Free	
18th year																	Free	
17th year																	Free	
16th year																	Free	
15th year																	Free	
14th year																	Free	
13th year																	Free	
12th year																	Free	
11th year																	Free	
10th year																	Free	
9th year																	Free	
8th year																	Free	
7th year																	Free	
6th year																	Free	
5th year																	Free	
4th year																	Free	
3rd year																	2.6%	
2nd year																	5.1%	
1st year																	7.7%	
Note					S			S					S					
Category				Xq1	X		Xq1	×		Xq1		Xq1	X				B5**	
Base rate																	25.5%	
Description	Other	1 Of a fat content, by weight, exceeding 5%	(1) Of a fat content, by weight, not exceeding 30%	Imported by the Agriculture and Luvestock Industries Corporation to the extent of the quantity standards appliantly of Article 13 of the Manufacturing Milk Producer Compensation Temporary 1 and Law Mo. 112 of 1953 or mported with approval 1965 or mported with approval 1965 or mported with approval 1965 or mported with approval 1965 or mported with approval 1965 or mported with approval 1965 or mported with approval 1965 or mported with approval 1965 or mported with approval 1965 or mported with approval 1965 or mported with approval 1965 or mported with approval 1965 or mported with approval 2007 or mported with a production of the Minister of Agriculture 1965 or mported with a production of the Minister of Agriculture 1965 or mported with a production of the Minister of Agriculture 1965 or mported with a production of the Minister of Agriculture 1965 or mported with a production of the Minister of Agriculture 1965 or mported with a production of the Minister of Agriculture 1965 or mported with a production of the Minister of Agriculture 1965 or mported with a production of the Minister of Agriculture 1965 or mported with a production of the Minister of Agriculture 1965 or mported with a production of the Minister of Agriculture 1965 or mported with a production of the Minister of Agriculture 1965 or mported with a production of the Minister of Agriculture 1965 or mported with a production of the Minister of Agriculture 1965 or mported with a production of the Minister of Agriculture 1965 or mported with a production of the Minister of Agriculture 1965 or mported with a production of the Minister of Agriculture 1965 or mported with a production of the Minister of Agriculture 1965 or mported with a production of the Minister of Agriculture 1965 or mported with a production of the Minister of the Minister of the Minister of the Minister of the Minister of the Minister of the Minister of the Minister of the Minister of the Minister of the Minister of the Minister of the Minister of the Minister of the Minister of	- Other	(2) Other	- Imported by the Agriculture and Livestook Indextree 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 mported with approval 1965 or mported with approval 1965 or mported with approval 1965 or mported with approval 1965 or mported with approval 1965 or mported with approval 1965 or mported with approval 1965 or mported with approval 1965 or mported with approval 1965 or mported with approval 1965 or mported with approval 2005 or mported with approval 2005 or mported with approval 2005 or mported with a produced with a produced produced and approval 2005 or mported with a produced produced with a produced	- Other	2 Other	[1] Imported by the Agriculture and Livestock industries Corporation to the extern of the quantity signatured by paragraph 1 of Arthe 13 of the Manufacturing MRIR Producer Compensation Temporary Law (Compensation Temporary Compensation Temporary	[2] Other	- For "the Pooled Quota of skimmed milk powder other than for school lunch etc."	- Other	Other	Not containing added sugar or other sweetening matter	1 Of a fat content, by weight, exceeding 7.5%	(1) Whipped cream in pressurised containers	(2) Other
Tariff line	0402.29			040229.111	040229.119		040229.121	040229.129		040229.211		040229.220	040229.291		0402.91		040291.110	

As from 19th year								Free							
18th year								Free							
17th year								Free							
16th year								Free							
15th year								Free							
14th year								Free							
13th year								Free							
12th year								Free							
11th year								Free							
10th year								Free							
9th year								Free							
8th year								Free							
7th year								Free							
6th year								Free							
5th year								Free							
4th year								Free							
3rd year								2.6%							
2nd year								5.1%							
1st year								7.7%							
Note		S			S						S			s	
Category	l ^b X	×		Xq1	Х			B5**		ydı X	Х		Xq1	×	
Base rate								25.5%							
Description	the subsequent of the subsequent of the subsequent (~C) and 2, for the quantity within the limits of a tarlif quota sixplusted by a cabinet order which is effective at the time of import and under the evolutions as ofton by relevant regulations which are effective at the time of import and under frequentiation which are effective at the time of import and the beautiful to the calculated on the basis of 1,500 ton. In earlief great jean (1,500 ton. in consideration of the imported quantity in the proceeding fresal year (Appill March), international market situation and other relevant coorditions, hereinafter referred to as "the Pooled Queau" in this subbreading	Other	2 Other	-For "the Pooled Quota"	- Other	Other	1 Of a fat content, by weight, exceeding 8%	(1) Whipped cream in pressurised containers	(2) Other	Imported by the Agriculture and Invested, Instance Corporation to the exten of the quantity simplated by paragraph 1 of Article 13 of the Mantfacturing Milk Producer Comparastion Temporary, Law (Law No. 112 of 1963) or imported with approval 1963 or imported with approval 1963 or imported with approval Forestry and Fisheries by means stipulated by paragraph 2 thereof	Other	2 Other	- Imported by the Agriculture and Livesok, Inhaireste Cappontion to the extent of the quantity sippulated by pangraph 1 of Article 13 of the Manufrouring Milk Powy Law (Law Non 17 of 1956) or imported vinit approval of the Minnser of Agriculture, Foresty and Fisheries by means stipulated by paragraph 2 thereof	-Other	Buttermilk, curdled milk and cream, yogurt, they but and other fermented or actified milk and cream, whether or not concentrated or containing added sugar or other sweetening matter or flavoured or containing added fruit, nuts or cocoon
Tariff line	040291.121	040291.129		040291.210	040291.290	0402.99		040299.110		040299,121	040299.129		040299,210	040299.290	04.03

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year 6	6th year 7th	7th year 8th y	8th year 9th year	ear 10th year	ear 11th year	ar 12th year	r 13th year	14th year	15th year	16th year	17th year	18th year	As from 19th year
0403.10	Yogurt																					
	l Frozen, preserved or containing added sugar or other sweetening matter, flavouring, fruits or nuts (excluding frozen yogurt)																					
	- For "the Pooled Quota of other milk products"																					
040310.110	- Containing added sugar	35.0%	R6		26.3%	23.3%	20.4%	17.5%	17.5%	17.5% 17	17.5% 17.5%	5% 17.5%	% 17.5%	% 17.5%	0 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% 13	12.5% 12.5	12.5% 12.5%	% 12.5%	% 12.5%	6 12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%
040310.190	-Other		×	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	4.8% 2.4%	Pree Free	e Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
040310,219	- Other	29.8%	B10		21.7%	19.0%	16.3%	13.5%	10.8%	8.1% 5	5.4% 2.7%	1% Free	e Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
040310,220	(2) Other	21.3%	B10	s	15.5%	13.6%	11.6%	9.7%	7.7%	5.8% 3	3.9% 1.9%	% Free	e Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
0403.90	Other																					
	1 Sterilised, frozen, preserved, concentrated or confanining added sugar or other sweetening matter, flavouring, fruits or nuls																					
	(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 Inhastires Corporation to the extent of the quantity singulated by prograph 1 of Article 13 of the Manufacturing Milk Producer Compensation Temporary Law (Law No. 112 of Emporary Law (Law No. 112 of 1965) or imported with approval 1965 or imported with approval 1965 or imported with approval 1965 or imported with approval 1965 or imported by proagraph 2 theory is significed by proagraph 2 theory of the Minster of Agriculture.																					
040390.111	Containing added sugar		Xq1																			
040390.112	Other		Xq1																			
040390.113	- Other		×	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	17.5% 17.5%	5% 17.5%	% 17.5%	% 17.5%	6 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	12.5% 12.5%	5% 12.5%	% 12.5%	% 12.5%	6 12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%
040390.118	- Other		×	s																		
	(2) Of a fat content, by weight, exceeding 1.5% but not exceeding 26%																					

As from 19th year								17.5%	12.5%										17.5%	12.5%		10.7%	
18th year								17.5%	12.5%										17.5%	12.5%		10.7%	
17th year								17.5%	12.5%										17.5%	12.5%		10.7%	
16th year								17.5%	12.5%										17.5%	12.5%		10.7%	
15th year								17.5%	12.5%										17.5%	12.5%		10.7%	
14th year								17.5%	12.5%										17.5%	12.5%		10.7%	
13th year								17.5%	12.5%										17.5%	12.5%		10.7%	
12th year								%5'.21	%5.21										%5''L1	12.5%		10.7%	
11th year								17.5%	12.5%										%5".21	12.5%		10.7%	
10th year								17.5%	12.5%										%5.71	12.5%		10.7%	
9th year								17.5%	12.5%										17.5%	12.5%		10.7%	
8th year								17.5%	12.5%										17.5%	12.5%		11.6%	
7th year								17.5%	12.5%										17.5%	12.5%		12.6%	
6th year								17.5%	12.5%										17.5%	12.5%		13.6%	
5th year								17.5%	12.5%										17.5%	12.5%		14.5%	
4th year								17.5%	12.5%										17.5%	12.5%		15.5%	
3rd year								20.4%	14.6%										20.4%	14.6%		16.5%	
2nd year								23.3%	16.7%										23.3%	16.7%		17.4%	
1st year								26.3%	18.8%										26.3%	18.8%		18.4%	
Note					s					œ						S					S	S	
Category			Xq1	Xq1	×			R6	R6	×				Xq1	Xq1	X			R6	R6	×	R5	L
Base rate								35.0%	25.0%										35.0%	25.0%		21.3%	
Description	[1] Buttermilk powder and other products in solid forms	Limported by the Agriculture and Livestock Industries Corporation to the extent of the quantity stipulated by paragraph 1 of Article 13 of the Manufactumg Milk Producer Compensation Temporary Law (Law No. 112 of 1965) or imported with approval 1965 or imported with approval 196	Containing added sugar	Other	- Other	[2] Other	- For "the Pooled Quota of other milk products"	Containing added sugar	Other	- Other	(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 to the extent of the quantity stipulated by terragraph 1 of Article 13 of the Manufacturing Milk Producer Compensation Temporary, and Law 10. 112 of 1965) or imported with approval 1965 or imported with approval 1965 or imported with approval 1965 or imported with approval 1965 or imported with approval 1965 or imported with approval 1965 or imported with approval 1965 or imported with approval 1965 or imported with approval 1965 or imported with approval 1965 or imported with approval 1965 or imported with approval 1965 or imported with approval 1965 or imported with approval 1965 or imported with a programment of the Manufacturian approach 1965 or imported with a programment of the Manufacturian approach 1965 or imported with a programment of the Manufacturian approach 1965 or imported with a programment of the Manufacturian approach 1965 or imported with a programment of the Manufacturian approach 1965 or imported with a programment of the Manufacturian approach 1965 or imported with a programment of the Manufacturian approach 1965 or imported with a programment of the Manufacturian approach 1965 or imported with a programment of the Manufacturian approach 1965 or imported with a programment of the Manufacturian approach 1965 or imported with a programment of the Manufacturian approach 1965 or imported with a programment of the Manufacturian approach 1965 or imported with a programment of the Manufacturian approach 1965 or imported with a programment of the Manufacturian approach 1965 or imported with a programment of the Manufacturian approach 1965 or imported with a programment of the Manufacturian approach 1965 or imported with a programment of the Manufacturian approach 1965 or imported with a programment of the Manufacturian approach 1965 or imported with a programment of the Manufacturian approach 1965 or imported with a programment of the Manufacturian approach 1965 or imported with a programment of the Manu	Containing added sugar	Other	- Other	[2] Other	- For "the Pooled Quota of other milk products"	Containing added sugar	Other	- Other	2 Other	Whey, whether or not concentrated or containing added sigur or other sweetening matter, products consisting of natural milk constituents, whether or not containing added sigur or other sweetening matter, not elsewhere specified or included
Tariff line			040390.121	040390.122	040390.123			040390.126	040390.127	040390.128				040390.131	040390.132	040390.133			040390.136	040390.137	040390.138	040390.200	04.04

Base rate
lpX
Xq1
Xq1
Xq1

As from 19th year			10.5% + 12 yen/kg	7.5% + 12 yen/kg		10.5% + 12 yen/kg	7.5% + 12 yen/kg		Free	Free		
18th year			10.5% + 12 yen/kg	7.5% + 12 yen/kg		10.5% + 12 yen/kg	7.5% + 12 yen/kg		Free	Free		
17th year			10.5% + 12 yen/kg	7.5% + 12 yen/kg		10.5% + 12 yen/kg	7.5% + 12 yen/kg		Free	Free		
16th year			10.5% + 12 yen/kg	7.5% + 12 yen/kg		10.5% + 12 yen/kg	7.5% + 12 yen/kg		Free	Free		
15th year			10.5% + 12 yen/kg	7.5% + 12 yen/kg		10.5% + 12 yen/kg	7.5% + 12 yen/kg		Free	Free		
14th year			10.5% + 12 yen/kg	7.5% + 12 yen/kg		10.5% + 12 yen/kg	7.5% + 12 yen/kg		Free	Free		
13th year			10.5% + 12 yen/kg	7.5% + 12 yen/kg		10.5% + 12 yen/kg	7.5% + 12 yen/kg		Free	Free		
12th year			10.5% + 12 yen/kg	7.5% + 12 yen/kg		10.5% + 12 yen/kg	7.5% + 12 yen/kg		Free	Free		
11th year			10.5% + 12 yen/kg	7.5% + 12 yen/kg		10.5% + 12 yen/kg	7.5% + 12 yen/kg		Free	Free		
10th year			10.5% + 12 yen/kg	7.5% + 12 yen/kg		10.5% + 12 yen/kg	7.5% + 12 yen/kg		Free	Free		
9th year			10.5% + 12 yen/kg	7.5% + 12 yen/kg		10.5% + 12 yen/kg	7.5% + 12 yen/kg		Free	Free		
8th year			20.3% + 17.9% + 15.4% + 13.0% + 23.20 yen/kg 20.40 yen/kg 17.60 yen/kg 14.80 yen/kg	14.5% + 12.8% + 11.0% + 9.3% + 23.20 yen/kg 20.40 yen/kg 17.60 yen/kg 14.80 yen/kg		13.0% + 14.80 yen/kg	9.3% + 14.80 yen/kg		Free	Free		
7th year			15.4% + 17.60 yen/kg	11.0% + 17.60 yen/kg		15.4% + 17.60 yen/kg	11.0% + 17.60 yen/kg		Free	Free		
6th year			17.9% + 20.40 yen/kg	12.8% + 20.40 yen/kg		17.9% + 20.40 yen/kg	14.5% + 12.8% + 11.0% + 9.3% + 23.20 yen/kg 20.40 yen/kg 17.60 yen/kg 14.80 yen/kg		Free	Free		
5th year			20.3%+ 23.20 yen/kg	14.5% + 23.20 yen/kg		23.20 yen/kg 20.40 yen/kg 17.60 yen/kg 14.80 yen/kg	14.5% + 23.20 yen/kg		Free	Free		
4th year			22.8% + 26 yen/kg	16.3% + 26 yen/kg		22.8% + 26 yen/kg	16.3% + 26 yen/kg		Free	Free		
3rd year			30.1% + 27.7% + 25.2% + 34.40 yen/kg 31.60 yen/kg 28.80 yen/kg	21.5% + 19.8% + 18.0% + 34.40 yen/kg 31.60 yen/kg 28.80 yen/kg		30.1% + 27.7% + 25.2% + 34.40 yen/kg 31.60 yen/kg 28.80 yen/kg	21.5% + 19.8% + 18.0% + 34.40 yen/kg 31.60 yen/kg 28.80 yen/kg		7.0% + 8 yen/kg	5.0% + 8 yen/kg		
2nd year			27.7% + 31.60 yen/kg	19.8% + 31.60 yen/kg		27.7% + 31.60 yen/kg	19.8% + 31.60 yen/kg		14.0% + 16 yen/kg	10.0% + 16 yen/kg		
1st year			30.1% + 34.40 yen/kg	21.5% + 34.40 yen/kg		30.1% + 34.40 yen/kg	21.5% + 34.40 yen/kg		21.0% + 24 yen/kg	15.0% + 24 yen/kg		
Note			SG4**, S	SG4**, S		SG4*, S	SG4*, S		S	S		
Category			RII	R12		R11	R12		B5****	B5***		
Base rate			29.8% + 425 yen/kg	29.8% + 425 yen/kg		29.8% + 425 yen/kg	29.8% + 425 yen/kg		29.8% + 425 yen/kg	29.8% + 425 yen/kg		
Description	- Other	Of a milk protein content, by weight, calculated on the dry matter, less than 25% (Whey Powder)	— Containing added sugar	— Other	Of a milk protein content, by weight, calculated on the dry matter, equal to or gener than 23% but less than 43% (Whey Protein Concentrate heremafter referred to as "WeC")	— Containing added sugar	— Other	- Of a milk protein content, by weight, calculated on the dry matter, equal to or greater than 45%	— Containing added sugar	— Other	[ii] Other	1 Containing added
Tariff line	040410.129				I							

As from 19th year			Free		10.5% + 12 yen/kg	10.5% + 12 yen/kg	Free	_
18th year A			Free		10.5% + 12 10.	10.5% + 12 10.	Free	
					10.5% + 12 10.5 yen/kg ye	2		_
ear 17th year			Free				Free	4
. 16th year			Free		2 10.5% + 12 yen/kg	2 10.5% + 12 yen/kg	Free	
15th year			Free		10.5% + 12 yen/kg	10.5% + 12 yen/kg	Free	
14th year			Free		10.5% + 12 yen⁄kg	10.5% + 12 yen/kg	Free	
13th year			Free		10.5% + 12 yen/kg	10.5% + 12 yen/kg	Free	
12th year			Free		10.5% + 12 yen/kg	10.5% + 12 yen/kg	Free	
11th year			Free		10.5% + 12 yen/kg	10.5% + 12 yen/kg	Free	_
10th year			Free		10.5% + 12 yen/kg	10.5% + 12 yen/kg	Free	
9th year			Free		10.5% + 12 yen/kg	10.5% + 12 yen/kg	Free	_
8th year			Free		13.0% + 14.80 yen/kg	13.0% + 14.80 yen/kg	Free	_
7th year			Free		15.4% +	15.4% + (17.60 yen/kg 1	Free	-
6th year			Free		17.9% + 0.40 yen/kg 1	17.9% + 0.40 yen/kg 1	Free	-
5th year			Free		20.3% + 17.9% + 23.20 yen/kg 20.40 yen/kg	20.3% + 17.9% + 23.20 yen/kg 20.40 yen/kg	Free	-
4th year			Free		22.8% + 26 yen/kg 2	22.8% + 26 yen/kg 2	Free	_
3rd year			Free		25.2% +	25.2% + 8.80 yen/kg	7.0% + 8 yen/kg	-
2nd year			Free		27.7% +	27.7% + 25.2% + 31.60 yen/kg 28.80 yen/kg	14.0% + 16 yen/kg	-
1st year			Free		30.1% + 25.2% + 25.2% + 34.40 yen/kg 31.60 yen/kg 28.80 yen/kg	30.1% + 34.40 yen/kg 3	21.0% + 24 yen/kg	_
Note			o.		SG4**, S	SG4*, S	×	_
Category	v ^d i		∢		R11	RII	B5****	
Base rate			29.8% + 425 yen/kg		29.8% + 425 yen/kg	29.8% + 425 yen/kg	29.8% + 425 yen/kg	
Description	- Concerning whey and modified whey, other than mineral concernited whey, used for the manufacture of mixed feeds as may be preserviced by a cabinet order, in this subheading 1-(1)-(1)-(1)-(1)-(1)-(1)-(1)-(1)-(1)-(1	-Other	- For the manufacture of mysel 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 mutter, less than 25% (Whey Powder)	Of a milk protein connert, by weight, acleiulated on the dry matter, equal to or greater than 25% but less than 45% (WPC)	— Of a milk protein confert, by weight, 2 calculated on the dry matter, equal to or greater than 45% 2 Other	2 OUNT
Tariff line	040410.131	040410.139						

rom				8		+ 12 /kg
ear As from				Free		.12 7.5% + 12 yen/kg
r 18th year				Free		2 7.5% + 12 yen/kg
17th year				Free		7.5% + 12 yen/kg
16th year				Free		7.5% + 12 yen/kg
15th year				Free		7.5% + 12 yen/kg
14th year				Free		7.5% + 12 yen/kg
13th year				Free		7.5% + 12 yen/kg
12th year				Free		7.5% + 12 yen/kg
11th year				Free		7.5% + 12 yen/kg
10th year				Free		7.5% + 12 yen/kg
9th year				Free		7.5% + 12 yen/kg
8th year				Free		9.3% + 14.80 yen/kg
7th year				Free		14.5% + 12.8% + 11.0% + 9.3% + 23.20 yenkg 20.40 yenkg 17.60 yenkg 14.80 yenkg
6th year				Free		12.8% + g 20.40 yen/kg
5th year				Free		14.5% + 23.20 yen/kg
4th year				Free		16.3% + 26 y yen/kg
3rd year				Free		21.5% + 19.8% + 18.0% + 34.40 yen/kg 31.60 yen/kg 28.80 yen/kg
2nd year				Free		19.8% + 31.60 yen/k;
1st year				Free		
Note				S		SG4**, S
Category	Xq1	Xq1		<		R12
Base rate				29.8% + 425 yen/kg		29.8% + 425 yen/kg
Description	- 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 miport, for 'the Pooled of miport, for 'the Pooled Optota of whey eet for feeding purposes."	Concerning whey and products consisting of mannal milk consisting of mannal milk consisting of mannal milk consisting of members and milans, and the subheading 1-(1). [14] [15] [24] [15] [24] [24] [24] [24] [24] [24] [24] [25] [24] [25] [26] [26] [27] [26] [27] [27] [27] [27] [27] [27] [27] [27	-Other	For the manufacture of invaced feeds contaming added coloning matter which is recognised as in blue at the time of import at the time of import.	- Other	— Of a milk protein content, by weight calculated on the dry matter, less than 25% (Whey Powder)
Tariff line	040410.141	040410.142	040410.149			

As from 19th year	7.5% + 12 yen/kg	Free												10.5% + 12 yen/kg	7.5% + 12 yen/kg		10.5% + 12 yen/kg	7.5% + 12 yen/kg	
-																			
ar 18th year	12 7.5% + 12 yen/kg	Free												12 10.5% + 12 yen/kg	12 7.5% + 12 yen/kg		12 10.5% + 12 yen/kg	12 7.5% + 12 yen/kg	
17th year	7.5% + 12 yen/kg	Free												10.5% + 12 yen/kg	7.5% + 12 yen/kg		2 10.5% + 12 yen/kg	7.5% + 12 yen/kg	
16th year	7.5% + 12 yen/kg	Free												10.5% + 12 yen/kg	7.5% + 12 yen/kg		10.5% + 12 yen/kg	7.5% + 12 yen/kg	
15th year	7.5% + 12 yen/kg	Free												10.5% + 12 yen/kg	7.5% + 12 yen/kg		10.5% + 12 yen/kg	7.5% + 12 yen/kg	
14th year	7.5% + 12 yen/kg	Free												10.5% + 12 yen/kg	7.5% + 12 yen/kg		10.5% + 12 yen/kg	7.5% + 12 yen/kg	
13th year	7.5% + 12 yen/kg	Free												10.5% + 12 yen/kg	7.5% + 12 yen/kg		10.5% + 12 yen/kg	7.5% + 12 yen/kg	
12th year	7.5% + 12 yen/kg	Free												10.5% + 12 yen/kg	7.5% + 12 yen/kg		10.5% + 12 yen/kg	7.5% + 12 yen/kg	
11th year	7.5% + 12 yen/kg	Free												10.5% + 12 yen/kg	7.5% + 12 yen/kg		10.5% + 12 yen/kg	7.5% + 12 yen/kg	
10th year	7.5% + 12 yen/kg	Free												10.5% + 12 yen/kg	7.5% + 12 yen/kg		10.5% + 12 yen/kg	7.5% + 12 yen/kg	
9th year	7.5% + 12 yen/kg	Free												10.5% + 12 yen/kg	7.5% + 12 yen/kg		10.5% + 12 yen/kg	7.5% + 12 yen/kg	
8th year		Free												13.0% + 14.80 yen/kg	9.3% + 14.80 yen/kg				
7th year	11.0% + 7.60 yen/kg 1	Free												15.4% + 7.60 yen/kg 1	11.0% + 7.60 yen/kg 1		15.4% + 7.60 yen/kg 1	11.0% + 7.60 yen/kg 1	
6th year	12.8% + 0.40 yen/kg 17	Free												17.9% + 0.40 yen/kg 17	12.8% + 0.40 yen/kg 17		17.9% + 0.40 yen/kg 17	12.8% + 0.40 yen/kg 17	
5th year	14.5% + 12.8% + 11.0% + 9.3% + 23.20 yenkg 20.40 yenkg 17.60 yenkg 14.80 yenkg	Free												20.3%+ 17.9%+ 15.4%+ 23.20 yen/kg 20.40 yen/kg 17.60 yen/kg	14.5% + 12.8% + 11.0% + 23.20 yen/kg 20.40 yen/kg 17.60 yen/kg		20.3% + 17.9% + 15.4% + 13.0% + 23.20 yen/kg 20.40 yen/kg 17.60 yen/kg 14.80 yen/kg	14.5% + 12.8% + 11.0% + 9.3% + 23.20 yen/kg 20.40 yen/kg 17.60 yen/kg 14.80 yen/kg	
4th year	16.3% + 26 yen/kg 23	Free												22.8% + 26 yen/kg 2:	16.3% + 26 yen/kg 27		22.8% + 26 yen/kg 2:	16.3% + 26 yen/kg 2:	
3rd year		5.0% + 8 yen/kg												25.2% + 28.80 yen/kg	18.0% + 1 28.80 yen/kg				
2nd year	19.8% +	10.0% + 16 yen/kg												27.7%+ 31.60 yen/kg 28	19.8% + 31.60 yen/kg 28		27.7% + .60 yen/kg 28	19.8% + .60 yen/kg 28	
1st year	21.5% + 19.8% + 18.0% + 34.40 yen'kg 31.60 yen'kg 28.80 yen'kg	15.0% + 24 10 yen/kg												30.1% + 34.40 yen/kg 31	21.5% + 34.40 yen/kg 31		30.1% + 27.7% + 25.2% + 34.40 yen/kg 31.60 yen/kg 28.80 yen/kg	21.5% + 19.8% + 18.0% + 34.40 yen/kg 31.60 yen/kg 28.80 yen/kg	
Note	SG4*, S 34	S												SG4**, S 34	SG4**, S 34		SG4*, S 34	SG4*, S 34	
Category	R12 8	B5****			Xq1	Xq1				Xq1	Xq1			RII S	R12 S		RII	R12 8	
Base rate (29.8% + 425 yen/kg	29.8% + 425 yen/kg												29.8% + 687 yen/kg	29.8% + 687 yen/kg		29.8% + 687 yen/kg	29.8% + 687 yen/kg	
Description	— Of a milk protein connect, by weight, calculated on the day matter, equal to or greater than 52% but less than 45% (WPC)	Of a milk protein content, by weight, calculated on the dry matter, equal to or greater than 45%	(2) Other	[1] Imported by the Agriculture and Livestock Industries Corporation to the extent of the quantity signified by paragraph of Article 13 of the Manufacturing Milk Producer Compensation Temporary Law (Law No. 112 of 1955) or imported with approval of the Manister of Agriculture, Forestry and Fisberies by means supulated by panagraph 2 thereof	- Containing added sugar	- Other	[2] Other	[i] Mineral concentrated whey	- For "the Pooled Quota of mineral concentrated whey"	- Containing added sugar	- Other	- Other	- Of a milk protein content, by weight, calculated on the dry matter, less than 25% (Whey Powder)	— Containing added sugar 29	— Other 29	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	— Other 29	– Of a milk protein content, by weight, calculated on the dry matter, equal to or greater than 45%
Tariff line					040410.151	040410.159				040410.161	040410.162	040410.169							

Base rate	Base rate	_	i g	ry Note	1st year		3rd year	4th year	5th year (6th year 7tl	7th year 8th	8th year 9th	9th year 10th	10th year 11t	11th year 12	12th year 1.	13th year 1	14th year 1	15th year 16	16th year 1	17th year	18th year	As from 19th year
— Containing added sugar 29.8% + 687 B5**** S 21.0% + 24 14.0% + 16 7.0% + 8 Fr	29.8% + 687 B5**** S 21.0% + 24 14.0% + 16 7.0% + 8 F yen/kg yen/kg yen/kg yen/kg yen/kg	B5**** S 21.0% + 24 14.0% + 16 7.0% + 8 F venkg yenkg yenkg F	S 21.0%+24 14.0%+16 7.0%+8 F yen/kg yen/kg yen/kg F	14.0% + 16 7.0% + 8 F	14.0% + 16 7.0% + 8 F	T	Œ	ree	Free	Free	Free F	Free Fi	Free F	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
$ \begin{array}{c ccccccccccccccccccccccccccccccccccc$	B5**** S 15.0% + 24 10.0% + 16 5.0% + 8 yen/kg yen/kg	B5**** S 15.0% + 24 10.0% + 16 5.0% + 8 yen/kg yen/kg	S 15.0% + 24 10.0% + 16 5.0% + 8 yen/kg yen/kg yen/kg	10.0% + 16 5.0% + 8 yen/kg yen/kg	10.0% + 16 5.0% + 8 yen/kg yen/kg		Free		Free	Free	Free F	Free Fi	Free F	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
(ii) Other																							
1 Containing added sugar																							
I for the manufacture of mixed feeds as may be presented by a calonite of content which is effective at the time of import is effective at the time of import is effective at the time of import is effective at the time of import for the time of import for the time of clients at the time of clients at the time of clients at the time of clients at the time of clients at the time of clients are always that the client of th	ر ا	Xq1																					
- Other																							
- For the manufacture of mixed feets contaminated deets contaminated and matter which is recognised as in blue at the time of import	29 8% + 687 A S Free Free	A S Free	Free	Free		Free		Free	Free	Free	Free	Free F	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
- Other																							
Of a milk protein content, by weight, 29.8% + 687 R11 SG4**, S 30.1% + 27.7% + 25.2% + 22 calculated on the dry yearkg (Whey Powder) (Whey Powder)	29.8% + 687 R11 SG4**, S 30.1% + 27.7% + 25.2% + yen/kg 31.60 yen/kg 28.80 yen/kg	R11 SG4**, S 30.19% + 27.7% + 25.2% + 34.40 yen/kg 31.60 yen/kg 2880 yen/kg	SG4**, S 30.1%+ 27.7%+ 25.2%+ 34.40 yen/kg 31.60 yen/kg 2880 yen/kg	30.1% + 25.2% + 25.2% + 34.40 yen/kg 31.60 yen/kg 28.80 yen/kg				22.8% + 26 yen/kg 23	20.3% + 1.20 yen/kg 20.	20.3%+ 17.9%+ 15.4%+ 13.0%+ 23.20 yeu/kg 20.40 yeu/kg 17.60 yeu/kg 14.80 yeu/kg	.4% + 13.0		10.5% + 12 10.5' yen/kg ye	10.5% + 12 10.5 yen/kg ye	10.5% + 12 10.: yen/kg y	10.5% + 12 10 yen/kg	10.5% + 12 10 yen/kg	10.5% + 12 10 yen/kg	10.5% + 12 10. yen/kg	10.5% + 12 10 yen/kg	10.5% + 12 10 yen/kg	10.5% + 12 1	10.5% + 12 yen/kg
- Of a milk protein content. by weight. 39.8% + 687 R111 SG4*, S 30.1% + 27.7% + 25.2% + 25.2% + 27.7% greate than 2.5% (WPC)	29.8%+687 R11 SG4*, S 30.196+ 27.7%+ 25.2%+ yen/kg 31.60 yen/kg 28.80 yen/kg	R11 SG4*, S 30.19% + 27.79% + 25.29% + 34.40 yen/kg 31.60 yen/kg 28.80 yen/kg	SG4*, S 30.19*+ 27.7%+ 25.2%+ 34.40 yen/kg 31.60 yen/kg 2880 yen/kg	30.1% + 27.7% + 25.2% + 34.40 yen/kg 31.60 yen/kg 28.80 yen/kg			13	22.8% + 26 yen/kg 23	20.3% +	20.3% + 17.9% + 15.4% + 13.0% + 13.0% + 22.0 yen/kg 20.40 yen/kg 77.60 yen/kg 14.80 yen/kg	.4%+ 13.0		10.5% + 12 10.59 yen/kg ye	10.5% + 12 10.5 yen/kg ye	10.5% + 12 10.: yen/kg y	10.5% + 12 10. yen/kg	10.5% + 12 10 yen/kg	yen/kg	10.5% + 12 10. yen/kg	10.5% + 12 10	10.5% + 12 10.5% yen/kg	10.5% + 12 1	10.5% + 12 yen/kg
— Of a milk protein content, by weight, calculated on the day yearlkg matter, qual loor greater than 45%	29.8% + 687 B5***** S 21.0% + 24 14.0% + 16 yen/kg yen/kg	B5**** S 21.0% + 24 14.0% + 16 yenkg	S 21.0% + 24 14.0% + 16 yen/kg yen/kg	14.0% + 16 yen/kg	14.0% + 16 yen/kg	7.0% + 8 yen/kg		Free	Free	Free	Free F	Free Fi	Free F	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
2 Other																							
- For the manufacture of manufacture of manufacture of manufactors as may be prescribed by a cabin to a corder value is effective at the time of import as effective at the time of import as effective which are effective at the time of import at the time of more at the time of import, for the Poole of import, for the Poole of import, for the Poole of feeting purposes.	J	Xq1																					

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year 6t	6th year 7th	7th year 8th 3	8th year 9th year	year 10th year	year 11th year	year 12th year	rear 13th year	ear 14th year	r 15th year	16th year	17th year	18th year	As from 19th year
040410.182	For the manufacture of prepared milk provders for babies and anfants, for "the Pooled Quota of Whey etc. used for prepared milk provder for babies and anfants"		Xq1																			
040410.189	- Other																					
	- For the manufacture of maxed feeds containing added coolouring matter which is recognized as in blue at the time of import in the time of import	29.8% + 687 yen/kg	Ą	S	Free	Free	Free	Free	Free	Free F	Free Fr	Free Free	ee Free	ee Free	ee Free	e Free	Free	Free	Free	Free	Free	Free
	- Other																					
	— Of a milk protein content, by weight, actualized on the dry matter, less than 25% (Whey Powder)	29.8% + 687 yen/kg	R12	SG4**, S 3	21.5% + 19.8% + 18.0% + 34.40 yen/kg 31.60 yen/kg 28.80 yen/kg	19.8% + 1.60 yen/kg 2		16.3% + 26 yen/kg 23	14.5% + L 20 yen/kg 20.4	2.8% + 11. 0.yen/kg 17.60	14.5%+ 12.8%+ 11.0%+ 9.3%+ 23.20 yen/kg 20.40 yen/kg 17.60 yen/kg 14.80 yen/kg	% + 7.5% + 12 yen/kg yen/kg	+12 7.5% + 12 /kg yen/kg		7.5% + 12 7.5% + 12 yen/kg yen/kg	+ 12 7.5% + 12 kg yen/kg	eg yen/kg	2 7.5% + 12 yen/kg	2 7.5% + 12 yen/kg	7.5% + 12 yen/kg	7.5% + 12 yen/kg	7.5% + 12 yen/kg
	— Of a mulk protein connect, by weight, calculated on the dry matter, equal to or greater than 1.5% that less than 45% (WPC)	29.8% + 687 yen/kg	R12	SG4*, S	21.5%+ 19.8%+ 18.0%+ 34.40 yen/kg 31.60 yen/kg 28.80 yen/kg	19.8% + 1.60 yen/kg 2		16.3% + 26 yen/kg 23	14.5% + 1: 20 yen/kg 20.4	0.8% + 11.	14.5%+ 12.8%+ 11.0%+ 9.3%+ 23.20 yenkg 20.40 yenkg 17.60 yenkg 14.80 yenkg	%+ 7.5%+12 yen/kg yen/kg	+12 7.5%+12 /kg yen/kg	7	.5% + 12 7.5% + 12 yen/kg	+ 12 7.5% + 12 kg yen/kg	-12 7.5% + 12 sg yen/kg	2 7.5% + 12 yen/kg	2 7.5% + 12 yen/kg	7.5% + 12 yen/kg	7.5% + 12 yen/kg	7.5% + 12 yen/kg
	Of a milk protein content, by weight, calculated on the dry matter, equal to or greater than 45%	29.8% + 687 yen/kg	BS****	S	15.0% + 24 J	10.0% + 16 yen/kg	5.0% + 8 yen/kg	Free	Free	Free F	Free Fr	Free Free	ee Free	e Free	ee Free	e Free	Free	Free	Free	Free	Free	Free
040410.200	2 Other	21.3%	B10	S	15.5%	13.6%	11.6%	%1.6	7.7%	5.8% 3.	3.9% 1.9	1.9% Free	ee Free	ee Free	ee Free	e Free	e Free	Free	Free	Free	Free	Free
0404.90	Other																					
	1 Sterilised, frozen, preserved, concentrated or containing added sugar or other sweetening matter																					
	(1) Of a fat content, by weight, not exceeding 1.5%																					
	[1] Containing added sugar																					
040490.111	- For "the Pooled Quota of other milk products"	35.0%	R6		26.3%	23.3%	20.4%	17.5%	17.5%	17.5% 17	17.5% 17.5	17.5%	5% 17.5%	5% 17.5%	5% 17.5%	% 17.5%	% 17.5%	17.5%	17.5%	17.5%	17.5%	17.5%
040490.112	- Other		X	S																		
	[2] Other																					
040490.116	For the manufacture of prepared milk powders for babies and infants. for "the Pooled Quota of whey etc. used for prepared milk powder for babies and infants."		Xql																			
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	12.5% 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 7t	7th year 8th	8th year 9th	9th year 10th	10th year 111	11th year 12th	12th year 13th	13th year 14t	14th year 15	15th year 16th	16th year 17th	17th year 18ti	18th year A	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	17.5%	17.5% 17	17.5% 1	17.5% 17	17.5% 17	17.5% 17	17.5% 1	17.5% 17	17.5% 17	17.5% 17	17.5%	17.5%
040490.122	- Other		×	s																			
	[2] Other																						
040490.126	For the manufacture of prepared milk powders for behies 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% 1	12.5% 12	12.5% 17	12.5% 12	12.5% 1	12.5% 12	12.5% 12	12.5% 12	12.5% 1	12.5% 12	12.5% 12	12.5% 12	12.5% 1	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	.1 %5:'L1	17.5%	17.5%	17.5%	17.5%	17.5% 17	17.5%	17.5%	17.5% 17	17.5%	17.5%	17.5%
040490.132	- Other		Х	S																			
	[2] Other																						
040490.136	For the manufacture of prepared milk powders for babies and infants, for "the Pooled Quota whey etc. used for prepared milk powder for babies and infants"		Xql																				
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	12.5%	12.5% 12	12.5%	12.5% 12	12.5% 12	12.5% 12	12.5% 1	12.5% 12	12.5% 12	12.5% 12	12.5%	12.5%
040490.138	- Other		×	s																			
040490.200	2 Other	21.3%	R6	s	16.0%	14.2%	12.4%	10.7%	10.7%	10.7%	10.7% 10	10.7%	10.7%	10.7%	10.7%	10.7% 10	10.7%	10.7%	10.7% 10	10.7% 10	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 Livescoke 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. 11 2 of 1955), or imported with approval of the Minister of Agriculture, Forestry and Fisheries by means stipulated by paragraph 2 thereof [2] Other		Xql																				

As from 19th year															
. 18th year															
17th year															
16th year															
15th year															
14th year															
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4th year															
3rd year															
2nd year															
1st year															
Note			S					s			S				S
Category	Xq1		Х		Xq1		Xq1	×		Xq1	Х			Xq1	×
Base rate															
Description	concerning butter and other fats and oris deaved from milk in this subheading [-12], 2-12] and subheading [-12], 2-12] in and subheading [-13], 2-12] in the quantity within the limits of a tariff quota sipulated by a earlinet order which is effective at the time of import and made the conditions set out by relevant regulations which are effective at the time of effective at the time of effective at the time of simport.	Note: The turiff quota shall be excluded on the bases of SSI lon, in consideration of the quantity of prospective domestic elemand in the current fiscal year (April-Morch), international market situation and other relevant conditions, hereinaller referred to as "the Pooled Quota" in this heading	- Other	2 Other	1. Imported by the Agriculture and 1. Insecred Indirects Corporation to 1. Insecred Indirects Corporation to the extent of the quantity stipulated by prograph to Article 13 of the Manufacturing Milk Producer. Compensation Temporary Law (Law No. 11, 20 1958), or imported with approval of the Minister of Agriculture, Forestry and Fisheries by means stipulated by paragraph 2 thereof	[2] Other	- For "the Pooled Quota"	- Other	Dairy spreads	- Imported by the Agriculture and Livestock Industrues Corporation to the extent of the quantity stipulated by paragraph to 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 Minister of Agriculture, Forestry and Esherres by means stipulated by paragraph 2 thereof	- Other	Other	1 Of a fat content, by weight, not exceeding 85%	- Imported by the Agriculture and Livestock infastinces Corporation to the extent of the quantity signalized by pungupup 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 pungupup 2 thereof	- Other
Tariff line	040510.121		040510.129		040510.210		040510.221	040510.229	0405.20	040520.010	040520.090	0405.90		040590.110	040590.190

							PIC PIC	BC PFC	PIC	PIC PIC	PIC PIC	DIC BIC	PIC PIC FICE FICE FICE FICE FICE FICE FICE FI	PIC PIC PIC PIC PIC PIC PIC PIC PIC PIC	PIC PIC PIC PIC PIC PIC PIC PIC PIC PIC	PIC PIC PIC PIC PIC PIC PIC PIC PIC PIC
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_							DIG PIC	PIC PIC	DHC BIC	BIC BIC	DIG BIC	DIA DIA	13.0%	PIC 13.0% PIC 13.0% PIC PIC PIC PIC PIC PIC PIC PIC PIC PIC	13.0% BIC PIC PIC PIC PIC PIC PIC PIC PIC PIC P	
							PIC PIC P	DIC DIC	DIG .	DIA	DIG .	PIC PIC	PIC 16.8%	PIC PIC PIC PIC PIC PIC PIC PIC PIC	PIC PIC PIC PIC PIC PIC PIC PIC PIC PIC	16.89% PTC PTC PTC PTC PTC PTC PTC PTC PTC PTC
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_	Xq1	Xq1	Xq1	xq1 xq1 xq1			PIC	S PIC-10, S	PIC-10, S	PIC-10, S	S BIC-10, S	PIC-10, S	S BIC-10, S	PIC-10, S 8 8 PIC-10, S	PIC-10, S PIC-10, S PIC-10, S PIC-10, S	PIC-10, S PIC-10, S PIC-10, S
Agriculture and	*	k	k	×	*	thon to hild and of the real with the real w	22.4%	22.4%	22.4%	22.4%	22.4%	22.4%	22.4%	22.4%	22.4% 23.8% 29.8%	22.4% 23.8% 23.8%
Livestock Industries Corporation to	the extent of the quantity sipulated by paragraph 1 of Article 1 5 of the Mandieturing Milk Produce (Compensation Temporary Law (Law No. 112 of 1965) or imported with approval of the Minister of Agriculture, Forestry and Fishernes Agriculture, Forestry and Fishernes thereof was provided by the Minister of the Produce of the Minister of Agriculture, Forestry and Fishernes thereof	the cyclin of the quantity sin the paragraph 1 of Article 11. Manufacturing Milk Produc Compensation Temporary L No. 112 of 1965) or import approval of the Minister of Agrelulture, forestry and Fil by means stipulated by para thereof	the center of the quantity sin hy paragraph 1 of Article 1 Manifolation and Manifolation Manifolation 2 of 1965 or importe No. 12 of 1965 or importe approval of the Minister of Agriculture, Forestry and Fi by means sipulated by para thereof [2] Other - For "the Pooled Quota"	the extent of the quantity sin Paragraph 1 of Article II. Mantiacheuring Milk Probac Compensation Temporary 1. No 12 of 1965) or importe approval of the Minister of Agriculture, Forestry and Fil- by means stipulated by para thereof [2] Other -For *the Pooled Quota*	the extent of the quanty state by paragraph 1 of Article 1 Manufacturing Milk Produc Compensation Temporary 1 No. 112 of 1963 by import approval of the Minister of Agriculture, Forestry and Fi by means stipulated by para thereof [2] Other -for 'the Pooled Quota" -Other net outher	the extent of the quantity sin hy penagraph 10 Article 17 Manufacturing Milk Produc Compensation Temporary 1 No. 112 of 1965) or import approval of the Minister of Agrenditure, Porestry and Fil by means stipulated by para thereof 121 Other - For "the Pooled Quota" - Other and curd and curd	the extent of the quantity sin by paragraph 1 of Article II Manufacturing Milk Produc Compensation Temporary II No 112 of 1955) or imports approval of the Minister of Agriculture, Eoresity and Fi by means sipulated by para thereoff [2] Other [2] Other -For "the Pooled Quota" -For "the Pooled Quota" -Other and curd dry matter content, by veight, in dry matter content, by veight, and each in Gross in mimediate pack each fingers in mimediate pack	the extent of the quantup sin the extent of the quantup by paragraph 1 of Article II. Manufacturing Milk Produc Compensation Temporary II. No 112 of 1955 or import approval of the Minister of Agriculture, Forestry and Fi by means stipulated by para thereof approval of the Minister of Temporary II. For "the Pooled Questa" -Other -Other -Other and curd -Other and curd -Ary mainer content by veeight, in reash, frozen, in immediate pack and curd Ady mainer content by veeight, in reash, frozen, in immediate pack and energe and curd in the coeffing 48%, chopped not exceeding 48%, chopped not exceeding 15 kg.	by puregraph 1 of Article 11 Mandiacturin Milk Produc Compensation Temporary 1. No 112 of 1965) or importe approval of the Ministrand Fil Agriculture, Forestry and Fil Provinte Pooled Quota* - For 'the Pooled Quota* - Other - For 'the Pooled Quota* - Other ce and curd - Other - To or or meured) cheese telluding whey cheese, and curd Ad my matter concent. By vergith, to cooling 48%, chapped not exceed and	un excellent life quantity spinalated by paragraph 1 of Article 13 of the Manufacturing Milk Producer No Namination with Milk Produced we No Namination with Milk Produced and Agriculture, Forestry and Fisheries by means stipulated by paragraph 2 phreated for the Minister of Agriculture, Forestry and Fisheries by neares stipulated by paragraph 2 phreated for the Minister of T2 Other 170 of the Probled Quota* - Other - Other and the Milk Spinalated of the Minister of the Milk Spinalated by paragraph 2 phreated for method for exceeding 48%, chopped not exceeding 4 generated, frozen, in immediate packings, of a content exceeding 54% of the Agriculture, and with a final spinalated for the see as malerials for processed cheese and cuttle flowed of subsequence of the Agriculture of the appenditions which are effective at the time of import and under the conditions set out by relevant of prospective domestic production, incrnational market domestic production, incrnational market domestic production, in this heading referred to as "the Peoled Quota" in this heading geterated on setting a this is the desired on setting and situation of the again and situation and situati	the extent of the quantity of the first polarity of the first pola	he western of the quantity of the Charles II by puragraph I of Article II by Mantichering Milk Produc Compensation of the Minister of approval of the Minister of Agriculture, Forestry and Fi by means stipulated by para thread approval of the Minister of Agriculture, Forestry and Fi by means stipulated by para thread of the Minister of II of 1965 or the Probled Questa thread of the Charles of the Quantity of the Charles of the Qu	he wester of the quantity shift Produce Compensation? Temporary I. A paragraph I of Article II. Mon 112 of 1965) or imported approval of the Minister of approval of the Minister of Agriculture, Forestry and Fi by means stipulated by para thereof. [21] Other —For 'the Pooled Quota" —Other e and curd —other on the product of the Wester of the Content of the Marian of the Adry matter content, by weight, and the Marian of the Marian of the Marian of the Marian of the Marian of the Marian of the Marian of the Marian of the Marian of the Marian of the Marian of the Marian of the Marian of the Marian of the Marian of the Marian of the Marian of the Marian of the Quantity of the Marian of the Quantity of the Marian of the Quantity of the Marian of the Quantity of the Marian of the Quantity of the Marian of the Quantity of the Marian of the Quantity of the Marian of the Quantity of the Marian of the Quantity of the Marian of the Quantity of the mustic production, international in muneral networks to Adult of the Marian of the Quantity of the manian orther and the manian of the crievant conditions of the quantity of the manian of the	he extent of the equanity sipulated by paragraph 1 of Article 13 of the Manufesturing Milk Product. Compensation Temporary Law Carawa Manufesturing Milk Product of Agriculture, Forestry and Fisheries by means stipulated by paragraph 2 thereof Agriculture, Forestry and Fisheries by means stipulated by paragraph 2 thereof Product of the Manusco of Agriculture, Forestry and Fisheries by means stipulated by paragraph 2 thereof Product of Product of Agriculture, Forestry and Fisheries by means stipulated by paragraph 2 thereof Product of Production of Product	the extent of the quantity shift produce Compensation 1 for dynatic Produce Compensation 1 of 1965 or imported approval of the Minister of approval of the Minister of Agriculture, Forestry and File by the analysis of the Minister of I of 1965 or imported approval of the Minister of I of 1965 or imported approval of the Minister of I of 1965 or imported approval of the Minister of I of 1965 or imported approval of the Produced Quantity of 121 Other and the I of 1965 or imported and the I of 1965 or imported and the I of 1965 or imported and the I of 1965 or imported and the I of 1965 or in the I of 1965 or I of 1965 or in the I of 1965 or	the extent of the quantity stipule by paragraph I of Article I 30 of Agriculture Jiki Producer Compensation Temporary Law Compensation Temporary Law No 1126 (1956) or imported who and proporal of the Mainster of Agriculture Froesty and Fisher phy means stipulated by paragraph thereof approval of the Mainster of Agriculture Froesty and Fisher phy means stipulated by paragraph thereof and the paragraph thereof and the proceeding the paragraph thereof and curl

Dase rate Category 1	Note 1st year	ar 2nd year	3rd year	4th year	5th year	6th year 71	7th year 8th;	8th year 9th year	ar 10th year	. 11th year	12th year	13th year	14th year	15th year 16	16th year 17th	17th year 18th year	year As from	rom
BS	4.3%	2.8%	1.4%	Free	Free	Free	Free Fr	Free Free	Free	Free	Free	Free	Free	Free	Free F	Free Free	Free	3
BS	4.3% or (7.3.70 yen - 1 the value for customs duty) ×3/6) Kg whichever is the less	4.3% or 2.8% or 1.1% o	2.8% or 1.4% o	Free	Free	Free	Free Fr	Free Free	Free	Free	Free	Free	Free	Free	Free	Free		Free
R13	3.7%	3.7%	3.7%	3.7%	3.7%	3.7%	3.7% 3.5	3.7% 3.7%	3.7%	3.7%	3.7%	3.7%	3.7%	3.7%	3.7% 3.	3.7% 3.7%		3.7%
B3	1.5%	Free	Free	Free	Free	Free	Free Fr	Free Free	Free	Free	Free	Free	Free	Free	Free F	Free Free		Free
B5	4.3%	2.8%	1.4%	Free	Free	Free	Free Fr	Free Free	Free	Free	Free	Free	Free	Free	Free F	Free Free	e Free	ee
B5	3.0%	2.0%	1.0%	Free	Free	Free	Free Fr	Free Free	Free	Free	Free	Free	Free	Free	Free F	Free Free		Free
B5	3.0%	2:0%	1.0%	Free	Free	Free	Free Fr	Free Free	Free	Free	Free	Free	Free	Free	Free F	Free Free		Free
B5	6.0%	4.0%	2.0%	Free	Free	Free	Free Fr	Free Free	Free	Free	Free	Free	Free	Free	Free F	Free Free	ee Free	ee
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3	3:020	2.070 2.070	1.0070	201.1	201.1	201.1	TI SOLI	Lice	TICC	201.1	LICC	TICE	Lice	33.	LICC	Tice Tice		201.1
-	100		7 000	-	t						ū	-	-					
PS	3.3%0	3.3%	1.8%	Free	rree	Free	rree	rice	Free	rice	Free	rice	Free	rice	rice	Free	Free	8
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As from 19th year	Free		Free		Free			%9:6			Free					Free																			
18th year	Free		Free		Free			%9.6			Free					Free																			
17th year	Free		Free		Free			%9.6			Free					Free																			
16th year	Free		Free		Free			%9.6			Free					Free																			
15th year	Free		Free		Free			%9'6			Free					Free																			
14th year	Free		Free		Free			%9.6			Free					Free																			
13th year	Free		Free		Free			%9.6			Free					Free																			
12th year	Free		Free		Free			%9.6			Free					Free																			
11th year	Free		Free		Free			%9.6			Free					Free																			
10th year	Free		Free		Free			%9:6			эын					Free																			
9th year	Free		Free		Free			%9.6			Free					Free																			
8th year	Free		Free		Free			%9.6			Free					32.18 yen/kg																			
7th year	Free		Free		Free			%9'6			Free					64.36 yen/kg																			
6th year	Free		Free		Free			%9'6			Free					96.55 yen/kg																			
5th year	Free		Free		Free			%9.6			Free					128.73 yen/kg																			
4th year	Free		Free		Free			%9.6			Free					160.91 yen/kg																			
3rd year	2.0%		1.5%		1.5%			%9'6			2.1%					193.09 yen/kg																			
2nd year	4.0%		3.0%		3.0%			%9'6			4.3%					225.27 yen/kg																			
1st year	96.0%		4.5%		4.5%			%9:6			6.4%					257.45 yen/kg																			
Note																																			
Category	BS		B5		BS			R14			BS					g B10			×				X				×				X				
Base rate	12.0%		9:0%		9:0%			12.8%			и 12.8%	1				354 yen/kg																			
Description	(1) Burdock	(2) Other	- Lotus roots	Dried vegetables, whole, cut, sliced, broken or in powder, but not further prepared	Onions	Mushrooms, wood ears (Auricularia spp.), jelly fungi (Tremella spp.) and truffles	Other	- Shiitake mushrooms	Other vegetables; mixtures of vegetables	2 Other	- Potatoes whether or not cut or sliced but not further prepared	Dried leguminous vegetables, shelled, whether or not skinned or split	Peas (Pisum sativum)	2 Other	(2) Other	- Other	Beans (Figna spp., Phaseolus spp.)	Small red (Adzuki) beans (Phaseolus or Figna angularis)	- Other	Kidney beans, including white pea beans (Phaseolus vulgaris)	2 Other	(2) Other	- Other	Bambara beans (Figna subterranea or Foandzeia subterranea)	2 Other	(2) Other	- Other	Cow peas (Figna unguiculata)	2 Other	(2) Other	- Other	Other	2 Other	(2) Other	- Other
Tariff line	071190.093		071190.092	07.12	071220.000		0712.39	071239.010	0712.90		071290.050	07.13	0713.10			071310.229		0713.32	071332.090	0713.33			071333.229	0713.34			071334.299	0713.35			071335.299	0713.39			

As from 19th year						Free	Free				Free	Free				Free	Free
18th year A						Free	Free				Free	Free				Free	Free
17th year 18						Free	Free				Free	Free				Free	Free
16th year 171						Free	Free				Free	Free				Free	Free
15th year 16t						Free	Free				Free	Free				Free	Free
14th year 15ti						Free	Free F				Free F	Free F				Free F	Free F
13th year 14th						Free	Free				Free F	Free F				Free F	Free F
12th year 13th						Froe F	Free F				Free F	Free F				Free F	Free F
ear 11th year						Free	e Free				e Free	e Free				e Free	e Free
ar 10th year						Free	Free				Free	Free				Free	Free
ar 9th year						Free	Free				Free	Free g				Free	Free
sth year						%60	32.18 yen/kg				0.9%	32.18 yen/kg				0.9%	32.18 yen/kg
7th year						1.89%	64.36 yen/kg				1.8%	64.36 yen/kg				1.8%	64.36 yen/kg
6th year						2.7%	96.55 yen/kg				2.7%	96.55 yen/kg				2.7%	96.55 yen/kg
5th year						3.6%	128.73 yen/kg				3.6%	128.73 yen/kg				3.6%	128.73 yen/kg
4th year						4.59%	160.91 yen/kg				4.5%	160.91 yen/kg				4.5%	160.91 yen/kg
3rd year						%S'S'	193.09 yen/kg				5.5%	193.09 yen/kg				5.5%	193.09 yen/kg
2nd year						6.4%	225.27 yen/kg				6.4%	225.27 yen/kg				6.4%	225.27 yen/kg
1st year						73%	257.45 yen/kg				7.3%	257.45 yen/kg				7.3%	257.45 yen/kg
Note																	
Category	×	×				B10	B10				B10	B10				B10	B10
Base rate						10.0%	354 yen/kg				10.0%	354 yen/kg				10.0%	354 yen/kg
Description	Pegin beans (Phaseculus calcaratus)	Other	Broad beans (Vicia faba var. major) and horse beans (Vicia faba var. equina. Vicia faba var. minor)	2 Other	(2) Other	Of 73.10-2-2, small red (vichalds) beans in subheading (713.10-2-2), kidney beans in subheading (713.33-2-2), bumbara beans in subheading (713.33-2-2), bumbara beans in subheading (713.33-2-2), other subheading (713.34-2-2), other beans (1780-8-2), phosological subheading (713.35-2-12), other beans (1780-8-2), phosological subheading (713.35-2-12), thoud beans in subheading (713.30-2-2), and other dried regumnous vergetables in subheading (713.30-2-2), for the quantity within the limits of a tail figure at graphine dependent order which is effective at the time of import and under the conditions set out by relevant regulations which are effective at the time of import and under the conditions set out by relevant regulations which are effective at the time of import under the calculated on the basis of 720.000 tows. In osalectation of the quantity of prospective domestic dehand in the calculated on the basis of 720.000 tows. In osalectation of the quantity of prospective domestic dehand in the calculation and order relevant conditions, kereimiller referred to as the Fooled Quoor in this heading.	- Other	Pigeon peas (Cajamus cajam)	2 Other	(2) Other	- For "the Pooled Quota"	- Other	Other	2 Other	(2) Other	-For "the Pooled Quota"	- Other
Tariff line	071339.222	071339.227	0713.50			071350.221	071350.229	0713.60			071360.291	071360.299	0713.90			071390.221	071390.229

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year 6	6th year 7th	7th year 8th	8th year 9th	9th year 10th year	year 11th year	year 12th year	ear 13th year	r 14th year	15th year	16th year	17th year	18th year	As from 19th year
07.14	Mannoc, arrowroot, salep, Jerusalem articlokes, sweet potatoes and similar roots and tubers with thigh starth or mulin content, fresh, chilled, frozen of dried, whether or not sliced or in the form of pellets, sago pith																					
0714.10	Manioc (cassava)																					
	2 Other																					
	(1) Pellets of Flour or meal																					
071410.190	- Other	15.0%	RS		13.0%	12.3%	11.6%	%6.01	10.2%	8 %5%	8.9% 8.2	8.2% 7.	7.5% 7.5%	7.5%	5% 7.5%	6 7.5%	7.5%	7.5%	7.5%	7.5%	7.5%	7.5%
0714.20	Sweet potatoes																					
071420.100	1 Frozen	12.0%	BS		%0:9	4.0%	2.0%	Free	Free	Free F	Free Fr	Free Fi	Free Free	ee Free	ee Free	Free	Free	Free	Free	Free	Free	Free
071420.200	2 Other	12.8%	BS		6.4%	4.3%	2.1%	Free	Free	Free F	Free Fr	Free Fi	Free Free	ee Free	ee Free	Free	Free	Free	Free	Free	Free	Free
0714.30	Yams (Dioscorea spp.)																					
071430.100	1 Frozen	12.0%	B5		6.0%	4.0%	2.0%	Free	Free	Free F	Free Fr	Free Fi	Free Free	ee Free	ee Free	Free	Free	Free	Free	Free	Free	Free
0714.40	Taro (Colocasia spp.)																					
071440.100	1 Frozen	10.0%	B10		7.3%	6.4%	5.5%	4.5%	3.6%	2.7% 1	1.8% 0.9	0.9% Fi	Free Free	ee Free	ee Free	: Free	Free	Free	Free	Free	Free	Free
0714.50	Yautia (Xanthosoma spp.)																					
071450.100	1 Frozen	12.0%	B5		6.0%	4.0%	2.0%	Free	Free	Free F	Free Fr	Free Fi	Free Free	ee Free	ee Free	Free	Free	Free	Free	Free	Free	Free
0714.90	Other																					
071490.100	1 Frozen	12.0%	BS		6.0%	4.0%	2.0%	Free	Free	Free F	Free Fr	Free Fi	Free Free	ee Free	ee Free	Free	Free	Free	Free	Free	Free	Free
	Chapter 8 Edible fruit and nuts, peel of citrus fruit or melons	or melons																				
08.02	Other nuts, fresh or dried, whether or not shelled or peeled																					
	Chestnuts (Castanea spp.)																					
080241.000	In shell	9.6%	B10		7.0%	6.1%	5.2%	4.4%	3.5%	2.6%	1.7% 0.9	0.9% Fi	Free Free	ee Free	ee 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	1.7% 0.9	0.9% Fi	Free Free	ee Free	ee Free	Free	Free	Free	Free	Free	Free	Free
080270.000	Kola nuts (Cola spp.)	12.0%	B5		6.0%	4.0%	2.0%	Free	Free	Free F	Free Fr	Free Fi	Free Free	ee Free	ee Free	Free	Free	Free	Free	Free	Free	Free
0802.90	Other																					
080290.900	2 Other	12.0%	BS		6.0%	4.0%	2.0%	Free	Free	Free F	Free Fr	Free Fr	Free Free	ee Free	ee Free	Free	Free	Free	Free	Free	Free	Free
08.03	Bananas, including plantains, fresh or dried																					
0803.10	Plantains																					
	1 Fresh																					
080310.100	(1) If imported during the period from 1st April to 30th September	20:0%	B10		14.5%	12.7%	10.9%	9.1%	7.3%	5.5% 3	3.6% 1.8	1.8% Fi	Free Free	ee Free	ee 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	4.5% 2.3	2.3% Fi	Free Free	ee Free	ee 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	3.6% 1.8	1.8% E	Free Free	ee Free	ee 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	4.5% 2.3	2.3% Fi	Free Free	ee Free	ee Free	. Free	Free	Free	Free	Free	Free	Free
08.04	Dates, figs, pincapples, avocados, guavas, mangoes and mangosteens, fresh or dried																					

As from 19th year		Free	Free		Free			Free		Free	Free		Free	Free	Free	Free		Free		Free			Free	Free				Free	Free		Free	
18th year 19		Free	Free		Free			Free		Free	Free		Free	Free	Free	Free		Free		Free			Free	Free				Free	Free		Free	
17th year 18		Free	Free		Free			Free		Free	Free		Free	Free	Free	Free		Free		Free			Free	Free				Free	Free		Free	
16th year 15		Free	Free		Free			Free		Free	Free		Free	Free	Free	Free		Free		Free			Free	Free				Free	Free		Free	
15th year 10		Free	Free		Free			Free		Free	Free		Free	Free	Free	Free		Free		Free			Free	Free				Free	Free		Free	
14th year 1:		Free	Free		Free			Free		Free	Free		Free	Free	Free	Free		Free		Free			Free	Free				Free	Free		Free	
13th year 1		Free	Free		Free			Free		Free	Free		Free	Free	Free	Free		Free		Free			Free	Free				Free	Free		Free	
12th year 1		Free	Free		Free			Free		Free	Free		Free	Free	Free	Free		Free		Free			Free	Free				Free	Free		Free	
11th year 1		Free	Free		Free			Free		Free	Free		Free	Free	Free	Free		Free		Free			Free	Free				Free	Free		Free	
10th year		Free	Free		Free			Free		Free	Free		Free	Free	Free	Free		Free		Free			Free	Free				Free	Free		Free	
9th year		Free	Free		Free			Free		Free	Free		Free	Free	Free	Free		Free		Free			Free	Free				Free	Free		Free	
8th year		Free	Free		1.5%			Free		Free	Free		Free	Free	Free	Free		1.5%		1.3%			Free	Free				2.2%	Free		2.2%	
7th year		Free	Free		3.1%			Free		Free	Free		Free	Free	Free	Free		3.1%		2.6%			Free	Free				4.3%	Free		4.3%	
6th year		Free	Free		4.6%			Free		Free	Free		Free	Free	Free	Free		4.6%		3.8%			Free	Free				9.5%	Free		6.5%	
5th year		Free	Free		6.2%			Free		5.1%	Free		Free	Free	Free	Free		6.2%		5.1%			Free	Free				8.7%	Free		8.7%	
4th year		Free	Free		7.7%			Free		10.2%	Free		Free	Free	Free	Free		7.7%		6.4%			Free	Free				%8.01	Free		10.8%	
3rd year		1.0%	1.0%		9.3%			2.7%		15.4%	5.3%		2.8%	2.8%	2.8%	1.7%		9.3%		7.7%			%6.0	%6.0				13.0%	2.3%		13.0%	
2nd year		2.0%	2.0%		10.8%			5.3%		20.5%	10.7%		5.7%	5.7%	5.7%	3.3%		10.8%		%0.6			1.7%	1.7%				15.1%	4.6%		15.1%	
1st year		3.0%	3.0%		12.4%			8.0%		25.6%	16.0%		8.5%	8.5%	8.5%	5.0%		12.4%		10.2%			2.6%	2.6%				17.3%	6.9%		17.3%	
Note										SGS																						
Category		B5	BS		B10			B5		B7**	BS		SEI	BS	BS	BS		B10		B10***			B5**	B5**				B10	BS		B10	
Base rate		90.9	%0.9		17.0%			16.0%		32.0%	32.0%		17.0%	17.0%	17.0%	10:0%		17.0%		17.0%			8.5%	8.5%				23.8%	13.8%		23.8%	
Description	Figs	- Fresh	- Dried	Pineapples	1 Fresh	Citrus fruit, fresh or dried	Oranges	1 If imported during the period from 1st June to 30th November	2 If imported during the period from 1st December to 31st May	If imported during the period from 1st December to 31st March	- If imported during the period from 1st April to 31st May	Mandarins (including tangerines and satsumas); clementines, wilkings and similar citrus hybrids	Mandarins (including tangerines and satsumas)	Clementines	Other	Grapefruit, including pomelos	Other	2 Other	Apples, pears and quinces, fresh	Apples	Apricots, cherries, peaches (including nectarines), plums and sloes, fresh	Cherries	Sour cherries (Prunus cerasus)	Other	Fruit and nuts, uncooked or cooked by steaming or boiling in water, frozen, whether or not containing added sugar or other sweetening matter	Other	1 Containing added sugar	(1) Pineapples	(3) Sour cherries (Prums cerasus)	2 Other	(1) Pincapples	Fruit and nuts, provisionally preserved (for example, by sulphur dioxide gas, in brine, in applar water or in other preservative solutions), but unsuitable in that state for immediate consumption
Tariff line	0804.20	080420.010	080420.090	0804.30	080430.010	08.05	0805.10	080510.000	080510.000				080521.000	080522.000	080529.000	080540.000	0805.90	080200000	80.80	080810.000	60.80		080921.000	080929.000	08.11	0811.90		081190.110	081190.140		081190.210	08.12

As from 19th year	Free			Free	Free		Free	Free		Free	Free	
	FI			FI	Fr		Fr	Fr		Fr	Ft	
18th year	Free			Free	Free		Free	Free		Free	Free	
17th year	Free			Free	Free		Free	Free		Free	Free	
16th year	Free			Free	Free		Free	Free		Free	Free	
15th year	Free			Free	Free		ы	Free		Free	ын	
14th year	Free			Free	эац		аа.	эал		eari	әал	
13th year	Free			Free	Free		Free	Free		Free	Free	
12th year	Free			Free	эы.		эы.	әә		aalj	eari	
11th year	Free			Free	ээл		эал	ээл		ы	Free	
10th year	Free			Free	Free		Free	Free		Free	Free	
9th year	Free			Free	Free		Free	Free		Free	Free	
8th year	1.5%			Free	Free		1.5%	2.9%		Free	Free	
7th year	3.1%			Free	Free		2.9%	5.8%		Free	Free	
6th year	4.6%			Free	Free		4.4%	8.7%		Free	Free	
5th year	6.2%			Free	Free		5.8%	11.6%		Free	Free	
4th year	7.7%			Free	Free		7.3%	14.5%		Free	Free	
3rd year	9.3%			3.3%	4.2%		8.7%	17.5%		1.7%	1.7%	
2nd year	10.8%			6.7%	8.3%		10.2%	20.4%		3.3%	3.3%	
1st year	12.4%			10.0%	12.5%		11.6%	23.3%		5.0%	5.0%	
Note												
Category	B10			BS	BS		B10	B10		B5	BS	
Base rate	17.0%			20:0%	25.0%		16.0%	32.0%		10:0%	10.0%	
Description	Cherries	Other	1 Bananas	(1) If imported during the period from 1st April to 30th September	(2) If imported during the period from 1st October to 31st March	2 Orange	(1) If imported during the period from 1st June to 30th November	(2) If imported during the period from 1st December to 31st May	3 Grapefruit, including pomelos	(1) If imported during the period from 1st June to 30th November	(2) If imported during the period from 1st December to 31st May	4 Other
Tariff line	081210.000	0812.90		081290.100	081290.100		081290.200	081290.200		081290.300	081290.300	

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year 1	12th year	13th year 1	14th year	15th year 1	16th year	17th year	18th year	As from 19th year
081290.430	(2) Chestnuts (Castanea spp.)	%9'6	B10		%0°L	6.1%	5.2%	4.4%	3.5%	2.6%	1.7%	0.9%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	(3) Other																						
081290.440	- Mandarins (including tangerines and satsumas), clementines, wilkings and similar citrus hybrids	17.0%	BS		8.5%	5.7%	2.8%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free						
081290.490	- Other	12.0%	BS		%0.9	4.0%	2.0%	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	%0.6	BS		4.5%	3.0%	1.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free						
081330.000	Apples	%0.6	BS		4.5%	3.0%	1.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free						
0813.40	Other fruit																						
	2 Other																						
081340.022	- Persimmons, dried	%0.6	B5		4.5%	3.0%	1.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free						
	Chapter 9 Coffee, tea, maté and spices																						
09.00	Tea, whether or not flavoured																						
090210.000	Green tea (not fermented) in immediate packings of a content not exceeding 3 kg	17.0%	BS		8.5%	5.7%	2.8%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free						
0902.20	Other green tea (not fermented)																						
090220.200	2 Other	17.0%	BS		%5'8	5.7%	2.8%	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%	BS		%0.9	4.0%	2.0%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free						
090230.090	- Other	17.0%	BS		%5'8	5.7%	2.8%	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%	BS		8.5%	5.7%	2.8%	Free	Free	Free	Free	Frec	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
09.03																							
090300:000	Maté	12.0%	BS		%0:9	4.0%	2.0%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free						
09.10	Ginger, saffron, turmeric (curcuma), thyme, bay leaves, curry and other spices																						

As from 19th year			Free													
18th year			Free													
17th year			Free													
16th year			Free													
15th year			Free													
14th year			Free													
13th year			Free													
12th year			Free													
11th year			Free													
10th year			Free													
9th year			Free													
8th year			Free													
7th year			Free													
6th year			Free													
5th year			Free													
4th year			Free													
3rd year			1.2%													
2nd year			2.4%													
lstyear			3.6%													
Note																
Category			BS					V Xq1	X		Xq1	X				Xq1
Base rate			7.2%													
Description	Other spices	Mixtures referred to in Note 1 (b) to this Chapter	1 Curry	Chapter 10 Cereals	Wheat and meslin	Durum wheat	Seed	- Imported by Japanese Government acounting to Article 2.0 the Law for according to Article 2.0 of the Law for Subhiztation of Supply-Demand and Proce Subhiztation of Supply-Demand and Proceed of Supple Food (Law No. 113 of 1994), imported to be purchased and solid by Japanese Government in response to a joint application by selfer to and purchaser from Japanese Government according to Agraculture, 10 of the Law fine Law dependently of the chain of Agraculture, Foreign and Fisherses according to the eighted order concerning when and others provided by the cabined order provided in column 3 of paragraph 1 of Article 45 of the Law	- Other	Other	- Imported by Japanese Government acording to Article 42 of the Law for Cashalization of Supply-Demand and Proc Subalization of Supply-Demand and Proc Subalization of Supply-Demand and Proc Subalization of Supply-Demand in response to a joint application by selfer to and purchaser from Japanese Government according to Article 43 of the Law or imported with certification of Minister of Agrantium; Roseay and Fisherses according to the either order concerning when and others provided by the enhine order provided in column 3 of paragraph 1 of Article 45 of the Law	- Other	Other	Seed	Imported by Japanese Government acording to Act of the Law for C Stabilization of Supply-Demand and Proc Stabilization of Supply-Demand and Proc Stabilization of Supply-Demand and Proc Stabilization of Supply-Demand and Post Japanese Government in response to a joint application by selfer to and joint application by selfer to and purchaser from Japanese Government according to Article 43 of the Law or imported with centification of Minniser of Agrandium; Foresty and Fisherses according to the eibnic order provided in oblima to distribute to the conference order provided in column 3 of puragraph 1 of Article 45 of the Law	- Meslin
Tariff line		16:0160	091091.110		10.01		1001.11	100111.016	100111.090	1001.19	100119.010	100119.090		1001.91		100191.011

Tariff line	Description	Base rate C.	Category	Note 1s	1st year 2n	2nd year 3r	3rd year 41	4th year 5t	5th year 6t	6th year 7th	7th year 8th year	/ear 9th year	rear 10th year	year 11th year	year 12th year	ear 13th year	ear 14th year	ear 15th year	ear 16th year	17th year	18th year	As from 19th year
100191.019	- Other		Xq1																			
	- Other																					
100191.091	- Meslin		X																			
100191.099	- Other		X																			
1001.99	Other																					
	Imported by Japanese Government according to Article 2-0 the Law for Stabilization of Supply-Demand and Price of Stabilization of Supply-Demand and Price of Stabilization of Supply-Demand and Price of Stabilization of Supply-Demand and Price of Stabilization of Supply-Demand and Price of Stabilization of Supply-Demand and Price of Supply-Demand d Price o																					
100199:011	- Meslin		Xq1																			
	- Other																					
100199:016	For feeding purposes		Xq1																			
610/661001	Other		Xq1																			
	- Other																					
100199.091	- Meslin		×																			
	- Other																					
960'661001	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 F	Free Free	ee Free	ee Free		Free Free	Free	e Free	Free	e Free	Free	Free	Free
	Other		×																			
100199:099	Other		X																			
10.03 B	Barley																					
1003.10	Seed																					
100310,010	- Imported by glanease Government according to Article 42 of the Law for Stabilization of Supply-Demand and Price of Stabilization of Supply-Demand and Price of Stabilization of Supply-Demand and Orley Jupaneas to sparse froud Leav No. 11 52 (1994), imported to be purchased and sold by Japaneas to Covernment in response to elapsing of the gland purchaser from Japaneas of Sovernment according to Article 45 of the Law or imported with certification of Minister according to the cabinet order connecring according to the cabinet order connecring 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		×																			
1003.90	Other		_	_	_	_	_	=		_			-				_					

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year 6tl	6th year 7th	7th year 8th year	ear 9th year	ear 10th year	ear 11th year	ear 12th year	ar 13th year	r 14th year	15th year	16th year	17th year	18th year	As from 19th year
	- Imported by Japanese Government according to Article 42 of the Law for Stabilization of Supply-Demand and Price of Stabilization of Supply-Demand and Price of Stapile Food (Law Not 113 of 1994), imported to be purchased and sold by Japanese Government in response to a joint application by seller to and purchaser from Japanese Government according to Article 43 of the Law or imported with certification of Minister a Agreement according to the cabine order concerning wheat and others provided by the cabiner order provided in column 3 of paragraph 1 of Article 45 of the Law Article 45 of the Law Article 45 of the Law Order provided in column 3 of paragraph 1 of Article 45 of the Law																					
100390.011	For feeding purposes		Xq1																			
100390.019	Other		Xq1																			
	- Other																					
100390.091	For feeding purposes																					
	Intended for use as materials for fodder and feed under the supervision of the customs administration	39 yen/kg	< <		Free	Free	Free	Free	Free	Free	Free Free	e Free	ee Free	e Free	Free	Free	Free	Free	Free	Free	Free	Free
	Other		×																			
100390.099	Other		×																			
10.05	Maize (com)																					
1005.90	Other																					
	2 Other																					
	- Other than that in application of the paragraph 1 of Article 13 of the Customs Tariff Law (Law No. 54 of 1910)																					
	For the quantity within the limits of a tariff does stipulated by a exhine to rider 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.																					
100290.091	Intended for use in the manufacture of com starch		Xq2																			
100590.095	For feeding purposes, stipulated by a cabinet order		Xq2																			
100590.092	Intended for use in the manufacture of corn flakes, ethyl alcohol or distilled alcoholic beverages		Xq2																			
100590.099	- Other		×	S																		
10.06	Rice																					
1006.10	Rice in the husk (paddy or rough)																					

								1	
As from 19th year									
18th year									
17th year									
16th year									
15th year									
14th year									
13th year									
12th year 1:									
11th year 1:									
10th year 1									
9th year 10									
8th year 9									
7th year 8									
6th year 7t									
5th year 6t									
4th year 5t									
3rd year 4ti									
2nd year 3rd									
1st year 2nd									
Note 1st									
Category No	Xq1	×		Xq1	×		Xq1	X	
Base rate Cate	×			*			*		
Base	ee of orted ation ation the ster grice fihe ders			ee of orted ation ation the ster grice file file ders		ner or	ee of ortred ation ation the ster grice grice grice ders		
ion	Government of the Law for Demand and Prival for Demand and Prival 13 of 1994), imp 14 of 1994), imp 14 of 1994), imp 15 of 1994), imp 16 of 1994), imp 18 of 1994), imp 18 of 1994, imp 1996, imp 19			Government of the Law for Demand and Price and the Joseph imp is of 1994), imp is 16 of 1994), imp is 16 of 1994), imp of 16 of 1994), imp of 1994), imp of 1994, imp is 16 of 1994, imp is 16 of 1994, imp is 16 of 1994, imp is 16 of 1994, imp is 16 of 1994, imp is 16 of 1994, imp of 1994, imp of 1994, imp of 1994, imported as order concerning the cabinet order for imported as Covernment loss order concerning the cabinet order imported as Covernment loss order concerning the cabinet order imported as imported as order concerning the cabinet order imported as order concerning the cabinet and in the cabinet order in the cabinet or the cabinet order in the cabinet order in the cabinet order in the cabinet order in the cabinet order in the cabinet order in the cabinet order in the cabinet order in the cabinet order in the cabinet order in the cabinet order in the cabinet order in the		milled rice, whetl	Government of the Law for Demand and Price and and Price and and Price and a P		
Description	- Imported by Japanese Government according to Artels 50 for fit. Jaw for Schalzhaus of Supple Pormand and Price of Supple For Cold Law Not 11 26 of 1944), imported to the De purchased and sold by Japanese Government in response to a joint application by seller to and pruchaser from Japanese Government according to Article 31 of the Law, Imported with certification of Minister of Agriculture, Forestry and Fisherses necording to the cubine offers consoming rot and others provided by the cabinat order concerning rot and others provided by the cabinat order proceeding to the cubine of preagaght 1 of Article 34 of the Law or imported as requirement to Japanese Government doan according to paragraph 1 of Article 34 of the Law or imported as requirement to Japanese Government doan according to paragraph 1 of Article 49 of the Law and provided by referent cabinet orders.		Husked (brown) rice	- Imported by Japanese Government according to Article 50 fet let Jaw for Sabilization of Supply-Demand and Price of Staple food (J.a.N to J. 28 of 1994), imported to the purchased and sold by Japanese, fovernment in response to a joint application by seller on and purchaser from Japanese Government according to Article 31 of the Law, imported with excitation of Minister Control of Agriculture, Forestry and Fisherse according to the cabinet order concerning roa and others provided by the cabinite order provided in column 36 of pringraph I of Article 34 of the Law or imported as repayment to Japanese Government Joan according to paragraph I of Article 34 of the Law or imported as repayment to Japanese Government Joan according to paragraph I of Article 49 of the according to paragraph I of Article 49 of the Law and provided by relevant cabinet orders		Semi-milled or wholly milled rice, whether or not polished or glazed	- Imported by Japanese Government according to Article 30 for the Law for Shall/ization of Supply-Demand and Price of Shaple Food (Law No. 1) for 1994), imported to the purchased and sold by Japanese, Government in response to a joint application to be purchased and sold by Japanese Government a measure from Japanese Government according to Article 31 of the Law, Imported with extribution of Minister Control of Agriculture, Forestry and Fisheres according to the cabinet order concerning rice and others provided by the cabinet order provided in column 3 of greatgraph 1 of Article 34 of the Law or imported as repayment to Japanese Government also wearington for purgupath 1 of Article 49 of the according to purgupath 1 of Article 49 of the according to purgupath 1 of Article 49 of the		псе
		- Other	Huskec		- Other	Semi-r. not pol		- Other	Broken rice
Tariff line	100610.010	100610,090	1006.20	100620.010	100620.090	1006.30	100630.010	100630.090	1006.40

As from 19th year					Free									
18th year					Free									
17th year					Free									
16th year					Free									
15th year					Free									
14th year					Free									
13th year					Free					-				
12th year					Free									
11th year					Free									
10th year					Free									
9th year					Free									
8th year					Free									
7th year					Free									
6th year					Free									
5th year					Free									
4th year					Free									
3rd year					1.5%									
2nd year					3.0%									
1st year					4.5%									
Note														
Category	Xq1	×			B5			Xq1	×	n, wheat gluter				Xq1
Base rate					%0.6					starches, inuli				
Description	- Imported by Japanese Government according to Article 50 for HE, Jaw Wen Sushization of Supply-Demand and Price of Sushization of Supply-Demand and Price of Sushization of Susply 10 of Law Mo. 10 of 1944, imported to be purchased and sold by Japanese Government according to Article 31 of the Law, imported with excitation of Minister of Agriculture, Forestry and Fisherses according to the calmor dorder 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 from according to paragraph 1 of Article 34 of the Law or imported as requirement according to paragraph 1 of Article 44 of the Law and provided by redevant cabinet orders.	- Other	Buckwheat, millet and canary seeds; other cereals	Buckwheat	2 Other	Triticale	2 Other	acounting to Action 24 of the Law of according to Action 24 of the Law for Stabilization of Supply-Demand and Proc Stabilization of Supply-Demand and Proc of Supply-Demand and Proc of Supply-Demand and Proceed of Supply-Demand and Part of Judgmess Government in response to a joint application by seller to and purchaser from Jupaness Government according to Africal 24 of the Law of Imported with certification of Mirnister of Agriculture, Foresty and Fisheries according to the eshing to the eshibited order provided to other provid	Other	Chapter 11 Products of the milling industry; malt; starches; inulin; wheat gluten		Wheat or meslin flour	Imported by Japanese Government according to Article 42 of the Law for Stabilization of Supply- Demand and Price of Stapic Food (Law No. 113) of 1994, imported to be proteinsed and sold by Japanese Government in response to a joint application by sellet to and purchaser from Japanese Government according to Article 43 of the Law or imported with certification of Minister of the Law or imported with certification of Minister to the calinear order concerning wheat and others the calinear order concerning wheat and others provided by the cabinear order provided in column of puragraph 1 of Article 45 of the Law	– For manufacturing sodium glutamate Note. The imports under this item are to be used as materials for manufacturing sodium glutamate under the supervision of the customs administration.
Tariff line	100640.010	100640.090	10.08	1008.10	100810.090	1008.60		100860.210	100860.290		11.01	1101.00		110100:011

As from 19th year				Free												Free
18th year				Free												Free
17th year				Free												Free
16th year				Free												Free
15th year				Free												Free
14th year				Free												Free
13th year				Free												Free
12th year				Free												Free
11th year				Free												Free
10th year				Free												Free
9th year				Free												Free
8th year				Free												Free
7th year				Free												Free
6th year				Free												Free
5th year				2.7%												Free
4th year				5.3%												Free
3rd year				8:0%												2.5%
2nd year				10.7%												5.0%
1st year				13.3%												7.5%
Note																
Category	Xql	X		B7			T _l	×		V Xq1	×		Xq1	×		B5
Base rate				21.3%												15.0%
Description	- Other	- Other	Cereal flours other than of wheat or meslin	Maize (corn) flour	Other	1 Barley flour	- Imported by Japanese Government according to Article 2.0 of the Law Rive Stabilization of Supply-Demand and Price Stabilization of Supply-Demand and Price of Supple Food (Law No. 113 of 1994), imported to be purchased and sold by Japanese Government in response to a joint application by select to and purchaser from Japanese Government according to Article 4.3 of the Law or imported with certification of Minister of Agrantium; Foresta and Fisheriese according to the achieu ender coder concerning wheat and others provided by the cabinet order provided in coloring a provided by the cabinet order provided in coloring a prangarph I of Article 4.5 of the Law	- Other	2 Triticale flour	- Imported by Japanese Government according to Article 42 of the Law Case Stabilization of Supply-Demand and Price of Stapile Frod (Law No. 113 of 1944), imported to be purchased and sold by Japanese Government in response to a joint application by self-to and purchaser from Japanese Government according to Article 43 of the Law or imported with certification of Manister of Agrenium; Foresta and Fisheries according to the adheric and code reprovided in code and provided and others provided by the cabinet order provided in column 3 of paragraph 1 of Article 43 of the Law	- Other	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 51 of the Law, imported with certification of Minister of Agriculture, Forestry and Fisheries according to the cabinet order concerning ree and others provided in column 3 of puragraph 1 of Article 34 of the Law 	- Other	4 Other	-Rye flour
Tariff line	110100.091	110100.200	11.02	110220,000	1102.90		110290.110	110290.190		110290.210	110290.290		110290.310	110290.390		110290.410

As from 19th year	Free						Free						
18th year	Free						Free						
17th year	Free						Free						
16th year	Free						Free						
15th year	Free						Free						
14th year	Free						Free						
13th year	Free						Free						
12th year	Free						Free						
11th year	Free						Free						
10th year	Free						Free						
9th year	Free						Free						
8th year	Free						Free						
7th year	Free						Free						
6th year	Free						Free						
5th year	Free						2.7%						
4th year	Free						5.3%						
3rd year	3.6%						8.0%						
2nd year	7.1%						10.7%						
1st year	10.7%						13.3%						
Note													
Category	B5				Xq1	×	B7			Xq1	×		Xq1
Base rate	21.3%						21.3%						
Description	- Other	Cereal groats, meal and pellets	Groats and meal	Of wheat	Imported by Japanese Government according to Article 42 of the Law from Cabability of Managara (Supply-Demand and Price of Staphic Proof Law No. 113 of 1994), imported to be purchased and solid by Japanese Government in response to a joint application by selfer to and purchaser from Japanese Government according to Article 43 of the Law or imported with centification of Minister of Apprentium; Foresta and Fisherses according to the cabined order concerning when and others provided by the cabined order provided in column 3 of paragarph 1 of Article 43 of the Law	- Other	Of maize (corn)	Of other cereals	1 Of barley	- Imported by Japanese Government acounting to Ambel 2.0 of the Law for Stabilization of Supply-Demand and Price of Stapilization of Supply-Demand and Price of Stapilization of Supply-Demand and Price of Stapilization of Particles and additional apprication by seller to and purchaser Government according to the Ambel 2.0 of Manier of Agriculture, Forestry and Fisheres according to the earlier of Agriculture, Forestry and Fisheres according to the earlier of Agriculture, Forestry and Fisheres according to the earlier of Agriculture, Forestry and Fisheres according to the earlier of Agriculture, Forestry and Fisheres provided by the earlier of Particle Particle By the earlier of of Arricle 4.5 of the Law of Arricle 4.5 of the Law	-Other	2 Of triticale	- Imported by Japanese Government according to Arthure 42 of the Law for Stabilization of Supply-Demand and Price of Stabilization of Supply-Demand and Price of Stabilization of Supply-Demand Price of Stabilization of Supply-Demand to Planchased and Supply of the Law or imported from Japanese Government according to the activation of Article 43 of the Law or imported to Article 43 of the Law or imported to Article 43 of the Law or imported to Article 43 of the Law or imported with certification of Minister of Agriculture, Forestry and Fisheries reconcerning wheat and others provided by the enhant order provided by the enhant order provided by the enhant order provided by the enhant order provided by the enhant order provided by the enhant order provided by the enhant order provided by the enhant order provided by the enhant order provided by the cubinet order provided by the table of the Law programment of Article 45 of the Law
Tariff line	110290.490	11.03		1103.11	110311.010	110311.090	110313.000	1103.19		110319.110	110319.190		110319.210

As from 19th year		Free				Free					Free		Free	
18th year		Free				Free					Free		Free	
17th year		Free				Free					Free		Free	
16th year		Free				Free					Free		Free	
15th year		Free				Free					Free		Free	
14th year		Free				Free					Free		Free	
13th year		Free				Free					Free		Free	
12th year		Free				Free					Free		Free	
11th year		Free				Free					Free		Free	
10th year		Free				Free					Free		Free	
9th year		Free				Free					Free		Free	
8th year		Free				Free					Free		Free	
7th year		Free				Free					Free		Free	
6th year		Free				Free					Free		Free	
5th year		Free				Free					1.5%		2.7%	
4th year		Free				Free					3.0%		5.3%	
3rd year		2.0%				2.8%					4.5%		8.0%	
2nd year		4.0%				5.7%					%0.9		10.7%	
1st year		6.0%				8.5%					7.5%		13.3%	
Note														
Category	Х	B5		Xq1	×	BS			Xq1	X	B7		B7	
Base rate		12.0%				17.0%					12.0%		21.3%	
Description	- Other	3 Of oats	4 Of rice	according to Article 30 of the Law for Stabilization of Suppl. Demand and Prize of Stapic Food Law No. 113 of 1994), imported to be purchased and sold by Japanese Government in response to a joint application by selfer to and purchaser from Japanese Coronement according to Article 31 of the Law, imported with certification of Minister of Agriculture, Forestry and Fisheries enconding to the endine order concerning rice and others provided by the cathing to the capinel order concerning rice and others provided by the cathing order provided in evolumn 3 of paragraph 1 of Article 34 of the Law	- Other	5 Other	Pellets	l Of wheat	Imported by Japanese Government according to Artiel et 20, the Law for Stabilization of Supply-Demand and Proce of Stapile food (Law Vol. 113 of 1994), imported to be purchased and sold by Japanese Government in response to a joint application by seller to and purchaser from Japanese Government according to Artiel et 3 of the Law of imported with certification of Minister of imported with certification of Minister of according to the eabhing according to the eabhing order concerning wheat and others provided by the eabhing order provided in column 3 of puragraph 10 Article 45 of the Law	- Other	2 Of oats	3 Of maize (corn) or rice	(1) Of maize (corn)	(2) Of rice
Tariff line	110319.290	110319.400		110319.510	10319.590	110319.300	1103.20		110320.110	10320.190	110320.200		110320.310	
			<u> </u>							_	_		-	

									- 1					
As from 19th year									Free			Free		
18th year									Free			Free		
17th year									Free			Free		
16th year									Free			Free		
15th year									Free			Free		
14th year									Free			Free		
13th year									Free			Free		
12th year									Free			Free		
11th year									Free			Free		
10th year									Free			Free		
9th year									Free			Free		
8th year									Free			Free		
7th year									Free			Free		
6th year									Free			Free		
5th year									2.1%			Free		
4th year									4.3%			Free		
3rd year									6.4%			2.0%		
2nd year									8.5%			4.0%		
1st year									10.6%			%0.9		
Note														
Category	Xq1	×		Xq1	X		Xq1	X	B7			BS		
Base rate									17.0%			12.0%		
Description	- Imported by Japanese Government according to Arther 30 of the Jaw for Stabilization of Supply-Demand and Prece of Stabilization of Supply-Demand and Prece of Stabilization of Supply-Demand and Prece of Stabilization of Supply in protected to the Purputes and and offer y Japanese Government in response to a joint application by seller to and purchaser from Japanese Covernment according to the Law, imported with the carification of Ministers of Agriculture, Forestry and Fisherses according to the achinet order concerning tree and others provided by the cabinet order provided in column 3 of paragraph 1 of Article 34	- Other	4 Of barley	Imported by Japanese Government according to Article 2-C of the Law Conference of Supple Food (Law No. 113 of 1994). Imported to be purchased and sold by Japanese Government in response to a joint application by seller to and purchaser from Japanese Government according to Article 2-S of the Law or imported with certification of Mirnister of Agrenoutium, Foresta and Fisheriess according to the enhinet order concerning wheat and others provided to the enhinet order concerning wheat and others provided in column 3 of paragraph 1 of Article 4-3 of the Law	- Other	5 Of triticale	- Imported by Japanese Government according to Article 2 of the Law Case Stabilization of Supply-Demand and Proc Stabilization of Supply-Demand and Proc of Stapile Food (Law No. 113 of 194), imported to be purchased and sold by Japanese Government in response to a joint application by selfer to and purchaser from Japanese Government according to Article 43 of the Law Agriculture, Foresty and Fisheres according to the eshinat order concerning when and others provided by the eshinat order provided in column 3 of paragraph 1 of Article 45 of the Law	- Other	6 Other Cereal grains otherwise worked (for example,	hulled, rolled, Haked, pearled, sinced or kibbled), except rice of heading 10.06; germ of cereals, whole, rolled, flaked or ground	Rolled or flaked grains	Of oats	Of other cereals	1 Of wheat or triticale
Tariff line	110320.350	110320.390		110320.410	110320.490		110320.510	110320.590	110320.600			110412.000	1104.19	

									_
As from 19th year								Free	
18th year								Free	
17th year								Free	
16th year								Free	
15th year								Free	
14th year								Free	
13th year								Free	
12th year								Free	
11th year								Free	
10th year								Free	
9th year								Free	
8th year								Free	
7th year								Free	
6th year								Free	
5th year								Free	
4th year								Free	
3rd year								3.6%	
2nd year								7.1%	
1st year								10.7%	
Note									
Category		Xq1	×		Xq1	X		BS	
Base rate								21.3%	
Description	[1] Of wheat	- Imported by Japanese Government according to Article 42 of the Law for Shabitzation of Supple-Dammad and Prince of Supple-Dammad and Prince of Supple-Dammad and Prince of Supple Food (Law No. 113 of 1994), imported to be purchased and sold by Japanese Government in response to a joint application by seller to and purchaser from Japanese Government according to Article 43 of the Law or imported with ecertification of Minister of Agriculture, Eroseary and Pisheres according to the enhinet others provided by the eahinet others provided in column 3 of puragraph 1 of Article 45 of the Law Law Law Law Law Law Law Law Law Law	- Other	[2] Of triticale	chiported by Japanese Government and coording to Afficie 42 of the Law for Shalipization of Supple-Damand and Priese of Supple-Damand and Priese of Supple-Damand and Priese of Supple-Damand and Priese of Supple-Damand and Priese and Sudbe Frood (Law No. 113 of District on the Control of District on the Control of District on the Control of District on the Control of District on the Control District on the Control Agriculture, Froestry and Pisheres according to the cabinet others provided by the cabinet others provided by the cabinet others provided by the cabinet others provided by the cabinet others provided in column 3 of puragraph 1 of Article 45 of the Law	- Other	2 Of maize (corn) or rice	(1) Of maize (corn)	(2) Of rice
Tariff line		110419.111	110419.119		110419.121	110419.129		110419.210	

As from 19th year							Free		Free	Free			
18th year							Free		Free	Free			
17th year							Free		Free	Free			
16th year							Free		Free	Free			
15th year							Free		Free	Free			
14th year							Free		Free	Free			
13th year							Free		Free	Free			
12th year							Free		Free	Free			
11th year							Free		Free	Free			
10th year							Free		Free	Free			
9th year							Free		Free	Free			
8th year							1.1%		Free	Free			
7th year							2.2%		Free	Free			
6th year							3.3%		Free	Free			
5th year							4.4%		2.0%	Free			
4th year							5.5%		4.1%	Free			
3rd year							6.5%		6.1%	3.0%			
2nd year							7.6%		8.1%	96.0%			
1st year							8.7%		10.1%	%0.6			
Note													
Category	Xq1	Х		Xq1	X		B10		B7	BS			
Base rate							12.0%		16.2%	18.0%			
Description	- Imported by Japanese Government according to Article 30 of the Law for Stabilization of Staple Poend and and Priece of Staple Food (Law No. 11 3 of 1994), imported to be purchased and sold by Japanese to a Journal of Japanese to a Journal of Japanese to a Journal of Japanese to a Journal of Japanese to a Journal of Japanese to a Journal of Japanese Government according to Article 31 of the Law, imported with ecrification of Minister of Agriculture, Iosessay and Fisherse according to the cabinet of concerning to the cabinet provided by the eabinet order provided by the eabinet order provided in column 3 of provided in column 3 of provided in column 3 of provided in column 3 of Japanese	- Other	3 Of barley	- Imported by Japanese Government according to Article 2.0 of the Jaw of Stabilization of Supply-Demand and Pive of Supple Food (Law No. 113 of 1994), imported to be 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 in response to a joint application by seller to and purchaser from Japanese Government according to the carbination of Minister of Article 4.9 of the Law or imported to the carbinet order concerning wheat and others: provided by the cabinet order provided by the cabinet order of Article 4.5 of the Law	- Other	Other worked grains (for example, hulled, pearled, sliced or kibbled)	Of oats	Of maize (com)	l Intended for use in the manufacture of cornflakes	2 Other	Of other cereals	l Of wheat or triticale	[1] Of wheat
Tariff line	110419.250	110419.290		110419.410	110419.490		110422.000	1104.23	110423.010	110423.090	1104.29		

As from 19th year									
18th year									
17th year									
16th year									
15th year									
14th year									
13th year									
12th year									
11th year									
10th year									
9th year									
8th year									
7th year									
6th year									
5th year									
4th year									
3rd year									
2nd year									
1st year									
Note									
Category	ydı	×		, yei	×		Xq1	×	
Base rate									
Description	- Imported by Japanese Government according to Article 42 of the Law for Subhization of Suphy-Demand and Price of Suphy-Demand and Price of Suphy-Demand and Price of Suph (Food (Law No. 1) 5 of 1994), imported to be purchased and sold by Japanese Government in response to a four application by seller to and purchases from Japanese Government according to Article 43 of the Law or imported with certification of Minister of Agreeding. Forestsy and Fisherse according to the cabinet order concernment wheat and others provided by the eabinet order provided by the eabinet order provided by the eabinet order provided by the cabinet and others provided by the cabinet Law Law Law Law Law Law Law Law Law Law	- Other	[2] Of triticale	Commonted by Japanese Government according to Article 42 of the Law for Stabilization of Stapily Joennead and Price of Stapile Food (Law No. 113 of 1944), imported to be purchased and soil 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 eertification of Minister of Agreeduler, Foresty 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	- Other	2 Of rice	- Imported by Japanese Government as exocing to Arther 30 of the Law for Stabilization of Supply-Demand and Proc of Stapilization of Supply-Demand and Proc of Stapilization of Supply-Demand Proc of Stapilization by Stapilization by Saler to and purchases Government according to Proceedings of the Law. Imported to Article 31 of the Law. Imported to Article 31 of the Law. Imported with entillation by Saler to and purchases from Japanese Government according to the embirate order Agriculture, Forestry and Pisheries according to the embirate order concerning ince and others provided by the enhinet order provided in column 3 of paragraph 1 of Article 34 of the Law.	- Other	3 Of barley
Tariff line	110429111	110429.119		110429 121	110429.129		110429.250	110429.290	

As from 19th year				Free	8.5%		Free	Free		Free			7.5%	Free			Free	Free	
18th year				Free	8.5%		Free	Free		Free			7.5%	Free			Free	Free	
17th year				Free	8.5%		Free	Free		Free			7.5%	Free			Free	Free	
16th year				Free	8.5%		Free	Free		Free			7.5%	Free			Free	Free	
15th year				Free	8.5%		Free	Free		Free			7.5%	Free			Free	Free	
14th year				Free	8.5%		Free	Free		Free			7.5%	Free			Free	Free	
13th year				Free	8.5%		Free	Free		Free			7.5%	Free			Free	Free	
12th year				Free	8.5%		Free	Free		Free			7.5%	Free			Free	Free	
11th year				Free	8.5%		Free	Free		Free			7.5%	Free			Free	Free	
10th year				Free	8.5%		Free	Free		Free			7.5%	Free			Free	Free	
9th year				Free	8.5%		Free	Free		Free			7.5%	Free			Free	Free	
8th year				Free	9.3%		Free	Free		1.2%			8.2%	Free			Free	Free	
7th year				Free	10.0%		Free	Free		2.5%			8.9%	Free			Free	Free	
6th year				Free	10.8%		Free	Free		3.7%			9.5%	Free			Free	Free	
5th year				Free	11.6%		2.5%	Free		4.9%			10.2%	Free			Free	Free	
4th year				Free	12.4%		5.0%	Free		6.2%			%6.01	Free			Free	Free	
3rd year				2.8%	13.1%		7.5%	3.3%		7.4%			11.6%	3.6%			2.5%	2.5%	
2nd year				5.7%	13.9%		10.0%	6.7%		8.7%			12.3%	7.1%			2:0%	5.0%	
1st year				8.5%	14.7%		12.5%	10.0%		%6.6			13.0%	10.7%			7.5%	7.5%	
Note																			
Category	rbX	×		BS	R5		B7	BS		B10			R5	BS			BS	BS	
Base rate				17.0%	17.0%		20.0%	20:0%		13.6%			15.0%	21.3%			15.0%	15.0%	
Description	- Imported by Japanese Government executing to Article 4.2 of the Law for Stabilization of Supply-Dermand and Price of Stabilization of Supply-Dermand and Price of Stabilization of Supply-Dermand to Price of Stabilization of Supply-Dermand and Sub Pay, Japanese Government in response to a joint application by selfer to and purchaser from Japanese Government according to the action of Manister of Agriculture, Forestry and Fisheries according to the achinet order concerning wheat and others provided by the exhine order provided by the exhine order provided by the exhine order	-Other	4 Other	- Of buckwheat	Germ of cereals, whole, rolled, flaked or ground	Flour, meal, powder, flakes, granules and pellets of potatoes	Flour, meal and powder	Flakes, granules and pellets	Flour, meal and powder of the dried leguminous vegetables of heading 07.13, of sago or of roots or tubers of heading 07.14 or of the products of Chapter 8	Of the dried leguminous vegetables of heading 07.13	Of sago or of roots or tubers of heading 07.14	- Of manioc	Other	- Other	Of the products of Chapter 8	- Flour, meal and powder of bananas	Other	- Other	Malt, whether or not roasted
Tariff line	110429,410	110429.490		110429.310	110430.000	11.05	110510.000	110520.000	11.06	110610.000	1106.20		110620.190	110620.200	1106.30		110630.190	110630.200	11.07

18th year As from 19th year					Free Free										Ī
17th year 18th					Free F										
16th year 17					Free										_
15th year 1					Free										
14th year 1					Free										
13th year					Free										
12th year					Free										-
11th year					Free										-
10th year					Free										
9th year					Free										-
8th year					1.94 yen/kg										
7th year					3.87 yen/kg										
6th year					5.81 yen/kg										
5th year					7.75 yen/kg										,
4th year					9.68 yen/kg										
3rd year					15.49 yen/kg 13.55 yen/kg 11.62 yen/kg										,
2nd year					13.55 yen/kg										
1st year					15.49 yen/kg										
Note															
Category		Xq2	Xq2		B10	×		Xq2	×				Xq1	х	
Base rate					21.30 yen/kg										
Description	 For the quantity within the limits of a tariff quota supinitated by a cabacter 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 listal, year (April-Murch) with deduction of the quantity of prospective domestic production, and also in consideration of international market situation and other relevant conditions: 	Fumigated with peat	Other	- Other	Fumigated with peat	Other	Roasted	- For "the Pooled Quota"	- Other	Starches; inulin	Starches	Wheat starch	- Imported by Japanese Government a according to Article 2 of the Law Proceed Stabilization of Stappiv-Demand and Proceed Stabilization of Stappiv-Demand and Proceed Stappiv-Demand and Proceed of Stappiv-Demand and Proceeding to 113 of 113 of 113 of 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, Forestix and Fisheries according to the eabined order concerning wheat and others provided by the cabined order provided in column 3 of paragraph 1 of Article 43 of the Law	- Other	
Tariff line		110710.011	110710.021		110710:019	110710.029	1107.20	110720.010	110720.020	11.08 St		1108.11	110811.010	110811.090	
	i .					_	_			_			I -		

As from 19th year																					
18th year 190																					
ear 17th year																					
ır 16th year																					
15th year																					
14th year																					
13th year																					
12th year																					
11th year																					
10th year																					
9th year																					
8th year																					
7th year																					
6th year																					1
5th year																					
4th year																					
3rd year																					
2nd year 3s																					-
1st year 2n																					_
Note 1st				S					s					s						s	
Category		Xq1	Xq1	X			Xq1	Xq1	×			Xq1	Xq1	×				Xq1	Xq1	×	_
Base rate Ca																					
Ba	th of the	ų́				_	ď				_	-ú					10	-dí			-
uo	- Concerning (1) Maizz (corn) starch of subheading 1108 L2, C2 Potato starch of subheading 1108 L3, C3 Mainoc (cassava) attach of subheading 1108 L4, (d. other starches of subheading 1108 L4, (d. other starches of subheading 1108 L9, (d. other preparation of backers wares of heading 19 Co. (d. other preparation of subheading 19 Co. (d. other preparation subheading 19 Co. (d. other preparation stored to by relevant of import and under the conditions set out by relevant of import on the brass of 15 Co. (d. otns, hereinafter referred to as 'the Pooled Quot o starch or smiller articles' in this heading or releading or	- For manufacturing starch sugar, dextrin, dextrin glue, dissolve starch, roasted starch or starch glue				- For "the Pooled Quota of starch or similar articles"	- For manufacturing starch sugar, dextrin, dextrin glue, dissolve starch, roasted starch or starch glue			arch	- For "the Pooled Quota of starch or similar articles"	- For manufacturing starch sugar, dextrin, dextrin glue, dissolve starch, roasted starch or starch glue					- For "the Pooled Quota of starch or similar articles"	 For manufacturing starch sugar, dextrin, dextrin glue, dissolve starch, roasted starch or starch glue 			
Description	Concerning (1) Maize (corn) sta subheading 1108 13, (2) Potatos su- subheading 1108 13, (3) Mainoc (10 custor) Stableading 110 (4) Custor starches of subheading 11 (4) Juliu (2) Subheading 1108 20, (3) Juliu (2) Subheading 1108 20, Mixes and doughs for the preparation subheading 1901 20–1-(2) Drolly 1901 (20–1-2) Drolly (2) For the quan- tion of the proposition of the proposition subheading 1901 20–1-(2) Drolly (2) (2) (2) (2) (2) (2) (2) (2) (2) (3) (2) (3) (2) (2) (3) (3) (3) (3) (3) (4)	manufacturing n, dextrin glue d starch or sta	is	T	Potato starch	the Pooled Qu r articles"	manufacturing n, dextrin glue d starch or sta	er		Manioc (cassava) starch	- For "the Pooled Qu similar articles"	manufacturing n, dextrin glue d starch or sta	et	-	Other starches	- Sago starch	"the Pooled Q r articles"	nanufacturir n, dextrin glue d starch or sta	ıer	er	н
	e. Concern subbeadin subbeadin (a) Consura) (a) Chart (b) India Moves an bakera' va bake	- For dextri roaste	- Other	- Other	Potato	- For simila	- For dextri roaste	- Other	- Other	Manic	- For simila	- For dextri roaste	- Other	-Other	Other	- Sago	- For simila	Fo dextri roaste	Other	- Other	- Other
Tariff line		110812.010	110812.020	110812.090	1108.13		110813.010	110813.020	110813.090	1108.14		110814.010	110814.020	110814.090	1108.19			110819.011	110819.012	110819.019	
		1	1=	=	=		<u> </u>	1=	1=	<u> </u>	l	-	=	=	=	Щ.	l	-	<u> </u>	=	

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year 7th	7th year 8th year	year 9th year	year 10th year	ear 11th year	ear 12th year	ear 13th year	r 14th year	15th year	16th year	17th year	18th year	As from
	For "the Pooled Quota of starch or similar articles"												-	1			-					
110819.091	For manufacturing starch sugar, dextrin, dextrin glue, dissolve starch, roasted starch or starch glue		Xq1																			
110819.092	Other		Xq1																			
110819.099	- Other		×	s																		
1108.20	Inulin																					
110820.010	- For "the Pooled Quota of starch or similar articles"		Xq1																			
110820.090	- Other		×	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	3.9% 1.9%	9% Free	ee Free	e Free	e Free	Free	Free	Free	Free	Free	Free	Free
	Chapter 12 Oil seeds and oleaginous fruits, miscellaneous grains, seeds and fruit, industrial or medicinal plants; straw and fodder	llaneous grains,	seeds and fruit;	; industrial or r	medicinal plan	its; straw and f	odder						ŀ				i	i	·	i		
12.02	Ground-nuts, not roasted or otherwise cooked, whether or not shelled or broken																					
1202.30	Seed																					
	- Other																					
120230.091	In shell	617 yen/kg	B10		448.73 yen/kg	392.64 yen/kg	336.55 yen/kg	280.45 yen/kg	224.36 yen/kg	168.27 11 yen/kg ye	112.18 56.09 yen/kg yen/kg	yen/kg Free	ee Free	Free	e Free	Free	Free	Free	Free	Эал	Free	Free
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 11 yen/kg ye	112.18 yen/kg 56.09 y	56.09 yen/kg Free	ee Free	Free	e Free	Free	Free	Free	Free	Free	Free	Free
	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	168.27 111 yen/kg ye	112.18 yen/kg 56.09 y	56.09 yen/kg Free	ee Free	e Free	e Free	Free	Free	Free	Free	Free	Free	Free
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	ee Free	ee Free	e Free	e Free	Free	Free	Free	Free	Free	Free	Free
12.12	Locust beams, seaweeds and other algue, sugar been and sugar ears. fresh, othlich frozen or dried, whether or not ground; fri in stones and kernels and other vegetable products (including uncoasted duron; rooks of the wartey. Chefornium implus seations) of a kind used primarily for human consumption, not elsewhere specified or included																					
	Seaweeds and other algae																					
1212.21	Fit for human consumption																					
121221.100	1 Formed into rectangular (including square) papery sheets not more than 430 cm²/piece	1.50 yen/piece	Xp																			
121221.200	2 Porphyra spp. and other seaweeds mixed with Porphyra spp. other than those specified in 1 above	40.0%	ΥP																			
	3 Other																					
121221.310	- Hijiki (Hizikia fusiformis)		×																			

Tariff line	Description	Base rate	Category	Note	1st year	2nd vear	3rd vear	4th vear	5th vear 6	6th vear 7tl	7th year 8th year	ear 9th year	ear 10th year	vear 11th year	vear 12th year	ar 13th vear	r 14th vear	r 15th vear	16th vear	17th year	18th year	As from
	1		,		,	_	+	+	+	_	+	+	-	+	+	+	-+	-	,	•		19th year
	- Wakame (Undaria pinnatifida)																					
121221.321	-Dried		×																			
	-Other																					
121221.322	- Preserved in normal temperature		×																			
121221.329	- Other		X																			
121221.390	Other	15.0%	ΥP																			
	Other																					
1212.99	Other																					
	1 Tubers of konnyaku (Amorphophalus), whether or not cut, dried or powdered																					
121299,110	For the quantity (quota) within the inities of a striff quota) within the inities of a striff 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 beass of 267 time of import on the beass of 267 time of converted by the way sitpulated by a consideration of the quantity of prospective domestic demand in the current fixea it year (April-March) with deduction of the quantity of prospective domestic production and inferrational market situation and inferrational market situation and other relevant conditions.		lpX																			
121299.190	- Other	2,796 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 2 yen/kg	2,376.60 2,3 yen/kg ye	2,376.60 2,376.60 yen/kg yen/kg	5.60 2,376.60 fkg yen/kg	5.60 2,376.60 Rg yen/kg	5.60 2,376.60 kg yen/kg	5.60 2,376.60 kg yen/kg	50 2,376.60 g 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	aps 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																					
	l 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	ee Free	Free	e 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	e Free	Free	ee Free	Етес	Free	Free	Free	Free	Free	Free	Free
	Chapter 14 Vegetable plaiting materials; vegetable products not elsewhere specified or included	products not el:	sewhere speci	ified or include	ed					-	-	-										
14.01	Vegetable materials of a kind used primarily for plating (for example, bamboos, ratians, reeds, ruskes, osser, ruffia, cleaned, bleached or dyed cereal straw, and lime bank)																					
1401.90	Other																					
140190.100	1 Rushes, Shiehitoi (Cyperus tegetiformis) and Wanguru (Cyperus exclicatus)	8.5%	B2		4.3%	2.8%	1.4%	Free	Free	Free	Free Free	e Free	ea Free	ee 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	AND OILS AN	ID THEIR CL	LEAVAGE PR	RODUCTS, PRE	PARED EDIE	LE FATS, AN	IMAL OR VE	GETABLE WA	VXES												
	Chapter 15 Animal or vegetable fats and oils and their cleavage products; prepared edible fats, animal or vegetable waxes	eir cleavage pro	oducts; prepa.	red edible fats;	; animal or vege	table waxes																

				Ì	Ì										-							
Tariff line	Description	Base rate	Category	Note	1st year	2nd year 3	3rd year 4	4th year 5t	5th year 6t	6th year 7tl	7th year 8th	8th year 9th y	9th year 10th year		11th year 12th year	ear 13th year	ar 14th year	r 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																					
150110.200	2 Other	8.50 yen/kg	B5	,	4.25 yen/kg	2.83 yen/kg 1.4	1.42 yen/kg	Free	Free	Free	Free Fr	Free Fn	Free Free	ee Free	e Free	Free	Free	Free	Free	Free	Free	Free
1501.20	Other pig fat																					
150120.200	2 Other	8.50 yen/kg	BS		4.25 yen/kg	2.83 yen/kg 1.4	1.42 yen/kg	Free	Free	Free]	Free Fi	Free Fn	Free Free	ee Free	e Free	Free	Free	Free	Free	Free	Free	Free
15.04	Fats and oils and their fractions, of fish or marine mammals, whether or not refined, but not chemically modified																					
1504.30	Fats and oils and their fractions, of marine mammals																					
150430.010	l Whale oil		×																			
15.07	Soya-bean oil and its fractions, whether or not refined, but not chemically modified																					
1507.10	Crude oil, whether or not degummed																					
150710.100	1 Of an acid value exceeding 0.6	10.90 yen/kg	BS		5.45 yen/kg	3.63 yen/kg 1.8	1.82 yen/kg	Free	Free	Free J	Free Fi	Free Fr	Free Free	ee Free	e Free	Free	Free	Free	Free	Free	Free	Free
150710.200	2 Other	13.20 yen/kg	B5	,	6.60 yen/kg	4.40 yen/kg 2.2	2.20 yen/kg	Free	Free	Free 1	Free Fi	Free Fr	Free Free	ee Free	e Free	: Free	Free	Free	Free	Free	Free	Free
150790.000	Other	13.20 yen/kg	B5	,	6.60 yen/kg	4.40 yen/kg 2.2	2.20 yen/kg	Free	Free	Free 1	Free Fi	Free Fr	Free Free	ee Free	e Free	Free	Free	Free	Free	Free	Free	Free
15.08	Ground-nut oil and its fractions, whether or not refined, but not chemically modified																					
1508.10	Crude oil																					
150810.100	1 Of an acid value exceeding 0.6	8.50 yen/kg	B10	,	6.18 yen/kg	5.41 yen/kg 4.6	4.64 yen/kg 3.8	3.86 yen/kg 3.09	3.09 yen/kg 2.32	2.32 yen/kg 1.55	1.55 yen/kg 0.77 y	0.77 yen/kg Fn	Free Free	ее Етее	e 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 5.6	5.67 yen/kg 4.7	4.73 yen/kg 3.78	3.78 yen/kg 2.84	2.84 yen/kg 1.89	1.89 yen/kg 0.95 y	0.95 yen/kg Fn	Free Free	ee Free	e Free	Free	Free	Free	Free	Free	Free	Free
150890.000	Other	10.40 yen/kg	B10	-	7.56 yen/kg (6.62 yen/kg 5.6	5.67 yen/kg 4.7	4.73 yen/kg 3.78	3.78 yen/kg 2.84	2.84 yen/kg 1.89	1.89 yen/kg 0.95 y	0.95 yen/kg Free	ee Free	ee Free	ze Free	Free	Free	Free	Free	Free	Free	Free
15.12	Sunflower-seed, safflower or cotton-seed oil and fractions thereof, whether or not refined, but not chemically modified																					
	Sunflower-seed or safflower oil and fractions thereof																					
1512.11	Crude oil																					
	1 Of an acid value exceeding 0.6																					
151211.110	- Sunflower-seed oil	8.50 yen/kg	B5	,	4.25 yen/kg	2.83 yen/kg 1.4	1.42 yen/kg	Free	Free	Free	Free Fi	Free Fr	Free Free	ee Free	e Free	: Free	Free	Free	Free	Free	Free	Free
	2 Other																					
151211.120	- Sunflower-seed oil	10.40 yen/kg	BS		5.20 yen/kg	3.47 yen/kg 1.7	1.73 yen/kg	Free	Free	Free	Free Fi	Free Free	ее Епе	ee Free	e Free	Free	Free	Free	Free	Free	Free	Free
151211.220	- Safflower oil	10.40 yen/kg	BS		5.20 yen/kg	3.47 yen/kg 1.7	1.73 yen/kg	Free	Free	Free	Free Fi	Free Fn	Free Free	ee Free	e Free	Free	Free	Free	Free	Free	Free	Free
1512.19	Other																					
151219.010	- Sunflower-seed oil and its fractions	10.40 yen/kg	B5	٠	5.20 yen/kg	3.47 yen/kg 1.7	1.73 yen/kg	Free	Free	Free	Free Fi	Free Fn	Free Free	ee Free	e Free	: Free	Free	Free	Free	Free	Free	Free
	Cotton-seed oil and its fractions																					
1512.21	Crude oil, whether or not gossypol has been removed																					
151221.090	- Other	8.50 yen/kg	BS	,	4.25 yen/kg	2.83 yen/kg 1.4	1.42 yen/kg	Free	Free	Free	Free Fi	Free Fn	Free Free	ee Free	e Free	Free	Free	Free	Free	Free	Free	Free
1512.29	Other																					
151229.090	- Other	8.50 yen/kg	B8		5.67 yen/kg	5.67 yen/kg 4.72 yen/kg 3.78 yen/kg		2.83 yen/kg 1.89 yen/kg 0.94 yen/kg	9 yen/kg 0.9.		Free Fi	Free Fn	Free Free	ee 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 6	6th year 71	7th year 8th	8th year 9th	9th year 10t	10th year 11t	11th year 12th	12th year 13th	13th year 14th year		15th year 16th year	ear 17th year	ear 18th year	ear As from
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		5.45 yen/kg 3	3.63 yen/kg 1	1.82 yen/kg	Free	Free	Free	Free	Free F	Free	Free	Free Fr	Free Fr	Free Free	ee Free	ee Free	e Free	Free	e Free
151411.200	2 Other	13.20 yen/kg	BS		6.60 yen/kg 4	4.40 yen/kg 2	2.20 yen/kg	Free	Free	Free	Free	Free F	Free	Free	Free Fr	Free Fr	Free Free	ee Free	ee Free	re Free	Free	e Free
151419.000	Other	13.20 yen/kg	BS		6.60 yen/kg 4	4.40 yen/kg 2	2.20 yen/kg	Free	Free	Free	Free I	Free I	Free	Free	Free Fi	Free Fr	Free Free	ee Free	ee Free	e Free	Free	e Free
	Other																					
1514.91	Crude oil																					
151491.100	1 Of an acid value exceeding 0.6	10.90 yen/kg	BS		5.45 yen/kg 3	3.63 yen/kg 1.	1.82 yen/kg	Free	Free	Free	Free I	Free F	Free I	Free	Free Fr	Free Fr	Free Free	ee Free	ee Free	re Free	Free	e Free
151491.200	2 Other	13.20 yen/kg	BS		6.60 yen/kg 4	4.40 yen/kg 2	2.20 yen/kg	Free	Free	Free	Free I	Free F	Free	Free	Free Fr	Free Fr	Free Free	ee Free	ee Free	e Free	Free	e Free
151499.000	Other	13.20 yen/kg	BS		6.60 yen/kg 4	4.40 yen/kg 2	2.20 yen/kg	Free	Free	Free	Free I	Free F	Free	Free]	Free Fr	Free Fr	Free Free	ee Free	ee Free	e Free	Free	e Free
15.15	Other fixed vegetable fats and oils (including jojoba oil) and their fractions, whether or not refined, but not chemically modified																					
	Linseed oil and its fractions																					
151511.000	Crude oil	5.0% or 5.50 yen/kg, whichever is the greater	BS		2.5% or 2.75 1 yen/kg, whichever is w the greater	1.7% or 1.83 0.8% or 0.92 yen/kg, yen/kg, whichever is whichever is the greater the greater	0.8% or 0.92 yen/kg, whichever is the greater	Free	Free	Free	Free I	Free F	Free	Free	Free Fr	Free Fr	Free Free	ec Free	ee Free	e Free	Free	e Free
151519.000	Other	5.0% or 5.50 yen/kg, whichever is the greater	B5		2.5% or 2.75 1 yen/kg, whichever is w the greater	yen/kg, 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 Fi	Free Fr	Free Free	ec Free	ee Free	c Free	Free	e Free
	Maize (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	3.18 yen/kg 2	2.73 yen/kg 2.7	2.27 yen/kg 1.8	1.82 yen/kg 1.3	1.36 yen/kg 0.9	0.91 yen/kg 0.45 yen/kg		Free	Free	Free Fr	Free Fr	Free Free	ee Free	ee Free	re Free	Free	Free
151521.200	2 Other	10.40 yen/kg	B10		7.56 yen/kg 6	6.62 yen/kg 5	5.67 yen/kg 4.7	4.73 yen/kg 3.7	3.78 yen/kg 2.8	2.84 yen/kg 1.8°	1.89 yen/kg 0.95 yen/kg		Free	Free]	Free Fr	Free Fr	Free Free	ee Free	ee Free	e Free	Free	e Free
151529.000	Other	10.40 yen/kg	B10		7.56 yen/kg 6	6.62 yen/kg 5	5.67 yen/kg 4.7	4.73 yen/kg 3.7	78 yen/kg 2.8	3.78 yen/kg 2.84 yen/kg 1.89 yen/kg	9 yen/kg 0.95	0.95 yen/kg F	Free I	Free]	Free Fr	Free Fr	Free Free	ee Free	ee Free	e Free	Free	5 Free
1515.50	Sesame oil and its fractions																					
151550.100	1 Of an acid value exceeding 0.6	8.50 yen/kg	BS		4.25 yen/kg 2	2.83 yen/kg 1.	1.42 yen/kg	Free	Free	Free	Free I	Free F	Free	Free	Free Fr	Free Fr	Free Free	ee Free	ee Free	e Free	Free	e Free
151550.200	2 Other	10.40 yen/kg	B7		6.50 yen/kg 5	5.20 yen/kg 3.	3.90 yen/kg 2.1	2.60 yen/kg 1.3	1.30 yen/kg	Free	Free I	Free F	Free I	Free	Free Fr	Free Fr	Free Free	ee Free	ee Free	re Free	Free	e 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	5.41 yen/kg 4	4.64 yen/kg 3.3	3.86 yen/kg 3.0	3.09 yen/kg 2.3	2.32 yen/kg 1.5	1.55 yen/kg 0.77	0.77 yen/kg F	Free	Free	Free Fr	Free Fr	Free Free	ee Free	ee Free	e Free	Free	e Free
151590.510	- Other	8.50 yen/kg	B3		2.13 yen/kg	Free	Free	Free	Free	Free	Free I	Free F	Free	Free	Free Fi	Free Fr	Free Free	ee Free	ee Free	e Free	Free	e Free
	(2) Other																					
151590.420	- Rice bran oil and its fractions	10.40 yen/kg	B10			6.62 yen/kg 5	5.67 yen/kg 4.	4.73 yen/kg 3.7	3.78 yen/kg 2.8	2.84 yen/kg 1.8	1.89 yen/kg 0.95	0.95 yen/kg F	Free	Free	Free Fi	Free Fr	Free Free	ee Free	ee Free	e Free	Free	e Free
151590.520	- Other	10.40 yen/kg	B3		2.60 yen/kg	Free	Free	Free	Free	Free	Free	Free F	Free	Free	Free Fr	Free Fr	Free Free	ee Free	ee Free	e Free	Free	e Free
15.17	Margarine, edible mixtures or preparations of animal or vegetable flis or oils or of fractions of different flas or oils of this Chapter, other than edible fits or oils or their fractions of heading 15.16																					
																	1					

						F	-	-		H	_	_	-	Н	\vdash	_	\vdash	-	\vdash	-	Н	-	As from
Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year 8	8th year 9	9th year 10	10th year	11th year 12	12th year 13	13th year 14t	14th year 15	15th year 16	16th year 171	17th year 18	18th year 1	19th year
151710.000	Margarine, excluding liquid margarine	29.8%	B5		14.9%	9.6%	2.0%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
1517.90	Other																						
	2 Mixtures of vegetable fats and oils and ther fractions; partly or wholly hydrogenated, inter-esterfited, researched or eladinised, whether or not refined but not further prepared, not otherwise prepared																						
151790.290	(2) Other	13.20 yen/kg	B10	6	9.60 yen/kg 8	8.40 yen/kg 7	7.20 yen/kg 6	6.00 yen/kg 4.	4.80 yen/kg 3.	3.60 yen/kg 2.	2.40 yen/kg 1.2	1.20 yen/kg	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
151790.400	4 Shortening	12.8%	B5		6.4%	4.3%	2.1%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
151790.900	5 Other	21.3%	BS		10.7%	7.1%	3.6%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
15.21	Vegetable waxes (other than triglycerides), beeswax, other insect waxes and spermaceti, whether or not refined or coloured																						
1521.90	Other																						
	1 Beeswax or spermaceti																						
152190.010	- Beeswax	12.8%	BS		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	AGES, SPIRI	TS AND VINE	GAR; TOBA	CCO AND M.	ANUFACTUI	ED TOBACC	O SUBSTITU	TES														
	Chapter 16 Preparations of meat, of fish or of crustaceans, molluses or other aquatic invertebrates	eans, molluses	s or other aquat.	c invertebrate	SS																		
16.01																							
160100.000	Sausages and similar products, of meat, meat offal or blood; food preparations based on these products	10.0%	BS		5.0%	3.3%	1.7%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
16.02	Other prepared or preserved meat, meat offal or blood																						
160210.000	Homogenised preparations	21.3%	B15		17.3%	16.0%	14.6%	13.3%	12.0%	10.7%	9.3%	8.0%	6.7%	5.3%	4.0%	2.7%	1.3%	Free	Free	Free	Free	Free	Free
1602.20	Of liver of any animal																						
160220,010	1 Of bovine animals or swine	21.3%	B15		17.3%	16.0%	14.6%	13.3%	12.0%	10.7%	9.3%	8.0%	6.7%	5.3%	4.0%	2.7%	1.3%	Free	Free	Free	Free	Free	Free
	Of poultry of heading 01.05																						
1602.31	Of turkeys																						
	2 Other																						
160231.210	(1) Containing meat or meat offal of bovine animals or swine	21.3%	B10		15.5%	13.6%	11.6%	9.7%	7.7%	5.8%	3.9%	1.9%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
1602.32	Of fowls of the species Gallus domesticus																						
	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
160232.290	(2) Other	%0.9	B5*		2.9%	1.9%	1.0%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
1602.39	Other																						
	2 Other																						
160239.210	(1) Containing meat or meat 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
	Of swine																						
1602.41	Hams and cuts thereof																						

As from 19th year		Free	Free	Free			Free	Free	Free
18th year 19t		Free	Free	Free I			Free	Free	Free I
17th year 18ti		Free	Free	Free F			Free	Free	Free F
ear 16th year		Free	Free	Free			Free	Free	Free
ar 15th year		Free	Free	Free			Free	Free	Free
ır 14th year		Free	Free	Free			Free	Free	Free
- 13th year		Free	Free	Free			Free	Free	Free
12th year		Free	Free	Free			Free	Free	Free
11th year		Free	Free	Free			Free	Free	Free
10th year		Free	Free	Free			Free	Free	Free
9th year		Free	Free	Free			Free	Free	Free
8th year		B10**	0.4%	Free			B10**	0.4%	Free
7th year		B10**	0.7%	Free			B10**	0.7%	Free
6th year		B10**	1.1%	Free			B10**	1.1%	Free
5th year		B10**	1.5%	Free			B10**	1.5%	Free
4th year		B10**	1.8%	Free			B10**	1.8%	Free
3rd year		B10**	2.2%	3.3%			B10**	2.2%	3.3%
2nd year		B10**	2.7%	6.7%			B10**	2.7%	6.7%
1st year		B10**	3.3%	10.0%			B10**	3.3%	10:0%
Note		SG3, S	SG3, S				SG3, S	SG3, S	
Category		B10**	B10***	BS			B10**	B10***	B5
Base rate		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 standard timport price of processed pig by 1.5 and the value obtained by multiplying the value for ensions duty by 0.6	8.5%	20.0%			Per each Rifogramme, the difference between the value obtained by multiplying the color processed pig by 1.5 and the value obtained by multiplying the value obtained by multiplying the value obtained by multiplying the value for evalue for ev	8.5%	20.0%
Description	I Ham or bacon, excluding those sertificatel, pressed and formed ham consisting of meat or meat offail of swine and binding materials; other prepared or preserved products consisting soleh or formed or meat offail of swines, a piece of which weighs not less than 10 g, whether or not contaming seasonings, spices or similar ingredients	(1) Fach kilogramme, not more that the gate price of processed meat of sware, in value for teustoms duty, while for teustoms duty.	(2) Each kilogramme, more than the gale price of processed meat of swine, in value for customs duty	2 Other	Shoulders and cuts thereof	I Ham or bacon, excluding those sertiles, presed and formed ham consisting of meat or meat offail of swine and binding materials; other prepared or preserved products consisting solely of meat or meat offail of swine, a piece of which weights not less than 10 g, wheeher or not containing seasonings, spices or similar ingredients	(1) Each kilogramme, not more that the gate price of processed ment of sware, in value for teustoms dary.	(2) Each Kilogramme, more than the gate price of processed meat of swine, in value for customs duty	2 Other
Tariff line		160241.011	160241.019	160241.090	1602.42		160242.011	160242.019	160242.090

As from 19th year				Free	Free	Free				Free		Free		Free	Free				Free	Free
18th year				Free	Free	Free				Free		Free		Free	Free				Free	Free
17th year				Free	Free	Free				Free		Free		Free	Free				Free	Free
16th year				Free	Free	Free				Free		Free		Free	Free				Free	Free
15th year				Free	Free	Free				Free		Free		Free	Free				Free	Free
14th year				Free	Free	Free				Free		Free		Free	Free				Free	Free
13th year				Free	Free	Free				1.3%		1.6%		1.3%	1.3%				Free	Free
12th year				Free	Free	Free				2.7%		3.1%		2.7%	2.7%				Free	Free
11th year				Free	Free	Free				4.0%		4.7%		4.0%	4.0%				Free	Free
10th year				Free	Free	Free				5.3%		6.3%		5.3%	5.3%				Free	Free
9th year				Free	Free	Free				6.7%		7.8%		6.7%	6.7%				Free	Free
8th year				B10**	0.4%	Free				8.0%		9.4%		8.0%	8.0%				1.9%	1.9%
7th year				B10**	0.7%	Free				9.3%		10.9%		9.3%	9.3%				3.9%	3.9%
6th year				B10**	1.1%	Free				10.7%		12.5%		10.7%	10.7%				5.8%	5.8%
5th year				BI0**	1.5%	Free				12.0%		14.1%		12.0%	12.0%				7.7%	7.7%
4th year				B10**	1.8%	Free				13.3%		15.6%		13.3%	13.3%				%2.6	9.7%
3rd year				B10**	2.2%	3.3%				14.6%		17.2%		14.6%	14.6%				11.6%	11.6%
2nd year				B10**	2.7%	%1.9				%0.91		18.8%		16.0%	16.0%				13.6%	13.6%
1st year				B10**	3.3%	10.0%				17.3%		20.3%		17.3%	17.3%				15.5%	15.5%
Note				SG3, S	SG3, S															
Category				B10**	B10***	BS				B15		B15		B15	B15				B10	B10
Base rate				Per each Riogramme, the difference between the value obtained by multiplying the standard import price of processed pig by 1.5 and the value for multiplying the value for easterns duly 0.06 by 0.06 by 0.06	8.5%	20.0%				21.3%		25.0%		21.3%	21.3%				21.3%	21.3%
Description	Other, including mixtures	2 Other	(1) Ham or bacon, excluding those sterlibed, pressed and formed ham consisting of met of met of fail of swine and binding materials; other prepared or preserved products consisting solely of met or ment offal of swine, a piece of which weights not less than 10 g, whether or not containing seasonings, spices or similar ingedients.	[1] Each Kilogramme, not more than the gate price of processed men of swine. in value for customs daty	[2] Each kilogramme, more than the gate price of processed meat of swine, in value for customs duty	(2) Other	Of bovine animals	2 Other	(1) Internal organs and tongues of bovine animals	- In airtight containers, containing vegetables	- Other	-Simply boiled in water	- Other	- In airtight containers	- Other	(2) Other	A Containing less than 30% by weight of a meat and edible ment offal other than internal organs and tongues	- In airtight containers, containing vegetables	Containing rice	Other
Tariff line	1602.49			160249.210	160249.220	160249.290	1602.50			160250.210		160250,291		160250.292	160250.299				160250.310	160250.320

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year 7	7th year 8t	8th year 9t	9th year 10	10th year	11th year 12	12th year 13	13th year 14	14th year 1	15th year 16t	16th year 17	17th year 18	18th year 1	As from 19th year
	- Other																						
	Containing rice																						
160250.331	In airtight containers	21.3%	B10		15.5%	13.6%	11.6%	%2.6	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%	%2.6	7.7%	5.8%	3.9%	1.9%	Free	Free	Free	Free	Free	Free	Free F	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 F	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 F	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%	. 6.4%	7.8%	6.3%	4.7%	3.1%	1.6%	Free	Free F	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 F	Free	Free	Free	Free
	(b) Beef jerky																						
	- In airtight containers																						
160250.510	- Not chilled or frozen	10.0%	BIS		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 F	Free	Free	Free	Free
160250.520	- Other	10.0%	SIB		8.1%	7.5%	%6'9	6.3%	5.6%	9:0%	4.4%	3.8%	3.1%	2.5%	1.9%	1.3%	9.0%	Free	Free F	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 F	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 F	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%	S18		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 F	Free	Free	Free	Free
160250.890	- Other	38.3%	B15		31.1%	28.7%	26.3%	23.9%	21.5%	19.2%	16.8% 1	14.4%	12.0%	9.6%	7.2%	4.8%	2.4%	Free	Free F	Free	Free	Free	Free
	Other																						
160250.910	- Simply boiled in water	\$0.0%	B15		40.6%	37.5%	34.4%	31.3%	28.1%	25.0%	21.9% 1	18.8%	15.6%	12.5%	9.4%	6.3%	3.1%	Free	Free F	Free	Free	Free	Free
	- Other																						
160250.991	- In airtight containers	50.0%	B15		40.6%	37.5%	34.4%		28.1%					12.5%				Free				Free	Free
66	- Other	20:0%	BIS	Ī	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 F	Free	Free	Free	Free
16.03																							
1603.00 Extr mol	Extracts and juices of meat, fish or crustaceans, molluses or other aquatic invertebrates																						
160300.010	1 Extracts and juices of meat	12.0%	BS		6.0%	4.0%	2.0%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

1.00	4			7	1				24	100	240	100	101	114		104	1.445	1,54	174	170	104	As from
Tarrii iiile	Describuon	Dase rate	Calegory	ivoic	1St year	zna year	ord year	4m year		-				-	-1	-	-			i / In year	18th year	19th year
16.04	Prepared or preserved fish; caviar and caviar substitutes prepared from fish eggs																					
	Fish, whole or in pieces, but not mineed																					
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.	1.7% 0.9	0.9% Fr	Free Fr	Free Free	Free	Free	Free	Free	Free	Free	Free	Free
160415.000	Mackerel	%9'6	BS		4.8%	3.2%	1.6%	Free	Free	Free F	Free Fn	Free Fn	Free Fre	Free Free	Free	Free	Free	Free	Free	Free	Free	Free
16.05	Crustaceans, molluses 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.	1.7% 0.9	0.9% Fn	Free Fr	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	0.5% Fr	Free Fr	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	0.5% Fn	Free Fr	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	0.6% Fr	Free Free	ee 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	0.6% Fr	Free Free	ee 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	0.6% Fn	Free Free	ee Free	Free	Free	Free	Free	Free	Free	Free	Free
	- Other	6.7%	B5		3.4%	2.2%	1.1%	Free	Free	Free F	Free Fn	Free Fn	Free Free	ee 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.	1.9% 1.0	1.0% Fn	Free Fre	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	1.0% Fn	Free Fre	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.	1.9% 1.0	1.0% Fp	Free Fr	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 F	Free Fn	Free Fn	Free Fr	Free Free	Free	Free	Free	Free	Free	Free	Free	Free
	Chapter 17 Sugars and sugar confectionery															ŀ	ŀ					
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 2	2nd year 3	3rd year 4	4th year 5	5th year 6	6th year 7th	7th year 8th y	8th year 9th y	9th year 10th	10th year 11th	11th year 12th	12th year 13th	13th year 14t	14th year 15	15th year 16	16th year 17t	17th year 18	18th year 1	As from 19th year
170112.100	I Whose content of sucrose by weight, in the dry state, corresponds to a polarimetric reading of less than 98.5*		×	s																			
170112.200	2 Other		×	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 PI	PIC I	PIC P	PIC I	PIC	PIC	PIC	PIC	PIC	PIC	PIC
1701.14	Other cane sugar																						
	I Whose content of sucrose by weight, in the dry state, corresponds to a polarimetric reading of less than 98.5°																						
170114.110	(1) Sugar centrifugal		×	S																			
170114.190	(2) Other	35.30 yen/kg	PIC	PIC-7	PIC	PIC	PIC	PIC	PIC	PIC 1	PIC PIC		PIC PI	PIC I	PIC F	PIC I	PIC 1	PIC	PIC	PIC	PIC	PIC	PIC
170114.200	2 Other		×	s																			
	Other																						
170191.000	Containing added flavouring or colouring matter		×	S																			
1701.99	Other																						
170199.100	I Rock candy, cube sugar, loaf sugar and similar sugar		×	S																			
170199.200	2 Other		X	s																			
17.02	Other sugars, including chemically pure lactose, manleose, 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	l 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 1 yen/kg ye	10.40 10.40 yen/kg yen/kg		10.40 10 yen/kg yen	10.40 10 yen/kg ye	10.40 It	10.40 10 yen/kg ye	10.40 1 yen/kg ye	10.40 yen/kg	10.40 yen/kg y	10.40 1 yen/kg ye	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	8. w! th	8.4 yen/kg, whichever is whithe greater th	8.8% or 6.75 8.8% or 6.75 8.8% or 6.75 yen/kg, yen/kg, whichever is whichever is whichever is the greater the greater	8.8% or 6.75 8.8% or 6.75 yen/kg, yen/kg, whichever is whichever is the greater	8.8% or 6.75 8.89 yen/kg, y whichever is whithe greater the	8.8% or 6.75 8.8% or 6.75 yen/kg, yen/kg, whichever is whichever is the greater	8.8% or 6.75 8.8% or 6.75 8.8% or 6.75 yen/kg, yen/kg, yen/kg, whichever is whichever is the greater the greater the greater the greater	8.8% or 6.75 8.8% or 6.75 yen/kg, yen/kg, whichever is whichever is the greater the greater	8.8% or 6.75 8.8% or 6.75 yen/kg, yen/kg, whichever is whichever is the greater the greater	8.8% or 6.75 8.8% or yen/kg, yen/kg, whichever is which the greater the gr	8.8% or 6.75 8.8% yer yen/kg, ye whichever is which the greater the the the the the the the the the the	8.8% or 6.75 8.8% or 6.75 yen/kg, yen/kg, whichever is whichever is the greater the greater	3.8% or 6.75 8.8% yen/kg, ye whichever is which the greater the a	3.8% or 6.75 8.8% yen/kg, ye whichever is which the greater the	8.8% or 6.75 8.89 yen/kg, y whichever is whi the greater the	8.8% or 6.75 (8.8% or 6.75) (8.8% or	3.8% or 6.75 8.8% yen/kg, ye whichever is which the greater the	8.8% or 6.75 8.89 yen/kg, y whichever is whither the greater the	8.8% or 6.75 8.8 yen/kg, whichever is wh the greater th	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	I Containing added flavouring or colouring matter	29.8% or 23 yen/kg, whichever is the greater	R17	, W	23.7% or 2 18.30 yen/kg, whichever is wh the greater th	21.7% or 19 16.73 yen/kg, y whichever is whi	19.6% or 17 15.16 yen/kg, 3 whichever is whi the greater the	17.6% or 1: 13.59 yen/kg, y whichever is whi	15.6% or 1. 12.02 yen/kg, ywhichever is whithe greater the	13.5% or 11. 10.45 8.89 yen/kg, whichever is the the greater	11.5% or 9.5% or 7.33 8.89 yen/kg, yen/kg, whichever is whichever it the greater	61 //	yenkg, yen whichever is which the greater the gr	7.5% or 5.75 7.5% or 5.75 yen/kg, yen/kg, whichever is whichever is the greater the greater	7.5% or 5.75 7.5% yeavkg, yeavhichever is which the greater the g	yen/kg, ye ye ye whichever is which the greater the t	yen/kg, ye yohichever is which greater the	7.5% or 5.75 7.59 yen/kg, y whichever is whithe greater the	7.5% or 5.75 7.5% o	yen/kg, yen/kg, yen/tichever is which	yen/kg, yhichever is whithe greater the	yenkg, whichever is wh the greater th	7.5% or 5.75 yen/kg, whichever is the greater
	2 Other																						
170230.210	(1) Containing added sugar		×																				
	(2) Other																						
170230.221	A Refined		×																				
170230.229	B Other		×																				
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 1	15th year	16th year	17th year	18th year	As from 19th year
170240.100	Containing added flavouring or colouring matter	29.8% or 23 yen/kg, whichever is the greater	R17		23.7% or 18.30 yen/kg, whichever is v	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 w	13.5% or 10.45 8 yen/kg, w whichever is	11.5% or 9. 8.89 yen/kg, whichever is w the greater	9.5% or 7.32 7. yen/kg, whichever is w the greater	7.5% or 5.75 7. yen/kg, whichever is w the greater	7.5% or 5.75 7 yen/kg, whichever is whitheyer is the greater	7.5% or 5.75 7. yen/kg, whichever is whe greater 1	7.5% or 5.75 7. yen/kg, whichever is w the greater t	7.5% or 5.75 7 yen/kg, whichever is withe greater th	7.5% or 5.75 7.5 yen/kg, whichever is wh the greater th	7.5% or 5.75 7 yen/kg, whichever is whithe greater th	7.5% or 5.75 7.5 yen/kg, whichever is wh the greater th	7.5% or 5.75 7 yen/kg, whichever is wi the greater th	7.5% or 5.75 7.5 yen/kg, whichever is wh the greater th	7.5% or 5.75 yen/kg, whichever is the greater
	2 Other																						
170240.210	- Containing added sugar		×																				
170240.220	- Other		Х																				
1702.60	Other fructose and fructose syrup, containing in the dry state more than 50% by weight of fructose, excluding invert sugar	100																					
170260.100	Containing added flavouring or colouring matter	29.8% or 23 yen/kg, whichever is the greater	R17		23.7% or 18.30 yen/kg, whichever is v	21.7% or 16.73 yen/kg, whichever is the greater	19.6% or 15.16 yen/kg, whichever is whichever is whichever is whichever is whichever is whichever is which greater	17.6% or 13.59 yen/kg, whichever is whichever is the greater	15.6% or 12.02 yen/kg, whichever is whichever is the greater	13.5% or 10.45 8 yen/kg, w whichever is the greater	8.89 yen/kg, whichever is w	9.5% or 7.32 7. yen/kg, whichever is w	7.5% or 5.75 7. yen/kg, whichever is w	7.5% or 5.75 7 yen/kg, whichever is whether the greater	7.5% or 5.75 7. yen/kg, whichever is w	7.5% or 5.75 7. yen/kg, whichever is w the greater	7.5% or 5.75 7 yen/kg, whichever is withe greater 10	7.5% or 5.75 7.5 yen/kg, whichever is wh the greater th	7.5% or 5.75 7 yen/kg, whichever is wi	7.5% or 5.75 7.5 yen/kg, whichever is wh	7.5% or 5.75 7 yen/kg, whichever is with	7.5% or 5.75 7.5 yen/kg, whichever is wh the greater th	7.5% or 5.75 yen/kg, whichever is the greater
	2 Other																						
170260.210	- Containing added sugar		×																				
170260.220	- Other		×																				
1702.90	Other, including invert sugar and other sugar and sugar syrup blends containing in the dry state 50% by weight of fructose																						
	1 Sugar																						
170290.110	- Sugar centrifugal		×	S																			
170290.190	- Other	29.8%	B10		21.7%	%0.61	16.3%	13.5%	10.8%	8.1%	5.4%	2.7%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Sugar syrup																						
170290.211	- Of sugar centrifugal		×	S																			
170290.219	- Other	29.8% or 23 yen/kg, whichever is the greater	PIC	PIC-5	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC
	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 whichever is whichever is whichever is whichever is whichever is which greater	31.8% or 15.91 yen/kg, whichever is v	27.3% or 13.64 yen/kg, whichever is whichever is which whichever is which whichever is which whichever is which whichever is which	22.7% or 11.36 9 yen/kg, w whichever is the greater	18.2% or 9.09 yen/kg, 6. whichever is w the greater	13.6% or 6.82 yen/kg, whichever is w	yen/kg, yen/kg, whichever is w	4.5% or 2.27 yen/kg, whichever is the greater	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
170290.300	- Caramel	50.0% or 25 yen/kg, whichever is the greater	B10	-	36.4% or 18.18 yen/kg, whichever is whichever is	31.8% or 15.91 yen/kg, whichever is whichever is whichever is whichever is whichever is whichever is which which which which which was a second with the greater.	27.3% or 13.64 yen/kg, whichever is whichever is the greater	22.7% or 11.36 9 yen/kg, w whichever is the greater	18.2% or 9.09 yen/kg, 6. whichever is w the greater	13.6% or 6.82 yen/kg, whichever is w	yen/kg, yen/kg, whichever is w	4.5% or 2.27 yen/kg. whichever is the greater	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	4 Hi-test-molasses																						
170290.420	(2) Other	21.3%	R5		18.4%	17.4%	16.5%	15.5%	14.5%	13.6%	12.6%	11.6%	10.7%	10.7%	10.7%	10.7%	10.7%	10.7%	10.7%	10.7%	10.7%	10.7%	10.7%
	5 Other																						
170290.510	(1) Containing added flavouring or colouring matter	29.8% or 23 yen/kg, whichever is the greater	B10		21.7% or 16.73 yen/kg, whichever is whichever is whichever is whichever is whichever is whichever is which greater	19.0% or 14.64 yen/kg, whichever is whichever is whichever is whichever is whichever is whichever is which w	16.3% or 13.5% or 12.55 10.45 yen/kg, yen/kg, whichever is the greater	13.5% or 10.45 8 yen/kg, w whichever is the greater	10.8% or 8.36 yen/kg, whichever is w	8.1% or 6.27 5 yen/kg, whichever is w	5.4% or 4.18 2 yen/kg, whichever is w	2.7% or 2.09 yen/kg, whichever is the greater	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	(2) Other																						

Tariff line	Description	Base rate	Category	Note	1st vear	2nd year	3rd vear	4th vear	5th vear	6th year 7t	7th year 8th y	8th year 9th	9th year 10th	10th year 11th	11th year 12th	12th year 13th year	rear 14th year	\vdash	15th year 16th year	vear 17th vear	rear 18th year	As from
							+		+	+	+	+	+	4	4	+	-	+	+	+	4	+
170290.521	A Containing added sugar		×	S																		
	B Other																					
170290.522	(a) Sorbose	12.0%	BS		6.0%	4.0%	2.0%	Free	Free	Free	Free Fr	Free F	Free Fr	Free Fr	Free Fr	Free Free	re Free		Free Free	e Free	e Free	e Free
170290.523	(b) Maltose	21.3%	B10		15.5%	13.6%	11.6%	9.7%	7.7%	5.8%	3.9% 1.9	1.9% F	Free Fr	Free Fr	Free Fr	Free Free	e Free		Free Free	ee Free	e Free	e 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	BS	1.5	7.65 yen/kg 5	5.10 yen/kg 2	2.55 yen/kg	Free	Free	Free	Free Fr	Free F	Free Fr	Free Fr	Free Fr	Free Free	x Free		Free Free	ee Free	e Free	e Free
1703.90	Other																					
	2 Other																					
170390.090	- Other	15.30 yen/kg	B10	1	11.13 yen/kg	9.74 yen/kg 8	8.35 yen/kg 6	6.95 yen/kg 5.	5.56 yen/kg 4.1	4.17 yen/kg 2.78	2.78 yen/kg 1.39 y	1.39 yen/kg F	Free Fi	Free Fr	Free Fr	Free Free	e Free		Free Free	e Free	e Free	e 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	2.2% F	Free Fr	Free Fr	Free Fr	Free Free	e Free		Free Free	e Free	e Free	e Free
1704.90	Other																					
	2 Other																					
170490.210	- Candies	25.0%	B10		18.2%	15.9%	13.6%	11.4%	9.1%	7 %8.9	4.5% 2.3	2.3% F	Free Fi	Free Fr	Free Fr	Free Free	e Free		Free Free	se Free	e Free	e Free
170490.220	- Caramels	25.0%	B10		18.2%	15.9%	13.6%	11.4%	9.1%	7 %8.9	4.5% 2.3	2.3% F	Free Fr	Free Fr	Free Fr	Free Free	re Free		Free Free	se Free	e Free	e Free
170490.230	- White chocolate	25.0%	B10		18.2%	15.9%	13.6%	11.4%	9.1%	6.8%	4.5% 2.3	2.3% F	Free F1	Free Fr	Free Fr	Free Free	re Free		Free Free	e Free	e Free	e Free
170490.290	- Other	25.0%	B10		18.2%	15.9%	13.6%	11.4%	9.1%	6.8%	4.5% 2.3	2.3% F	Free F1	Free Fr	Free Fr	Free Free	e Free		Free Free	se Free	e Free	e Free
	Chapter 18 Cocoa and cocoa preparations										ŀ						ŀ	į		:		•
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 Fr	Free F	Free F1	Free Fr	Free Fr	Free Free	e Free		Free Free	e Free	e Free	e Free
18.06	Chocolate and other food preparations containing cocoa																					
1806.10	Cocoa powder, containing added sugar or other sweetening matter																					
180610.100	1 Containing added sugar	29.8%	PIC	PIC-7	PIC	PIC	PIC	PIC	PIC	PIC	PIC PI	PIC P	PIC P.	PIC PI	PIC PI	PIC PIC	C PIC		PIC PIC	C PIC	: PIC	: PIC
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 contamers or immediate packings, of a content exceeding 2 kg																					
	1 Food preparations of goods of headings 04.01 to 04.04, containing cocoa powder in a proportion by weight of less than 10%																					
	(1) Containing not less than 30% of natural milk constituents by weight, calculated on the dy matter, excluding whipped cream 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% 10.3	10.5% 10	10.5% 10.	10.5% 10.	10.5% 10.	10.5% 10.5%	10.5%		10.5% 10.5%	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 7t	7th year 8th	8th year 9th	9th year 10t	10th year 11t	11th year 12t	12th year 13th	13th year 14	14th year 15t	15th year 16t	16th year 17th	17th year 18ti	18th year 191	As from
	(2) Other														-								
180620.321	A Containing added sugar	23.8%	B10	s	17.3%	15.1%	13.0%	10.8%	8.7%	6.5%	4.3%	2.2% I	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
180620.322	B Other	21.3%	R5	s	18.4%	17.4%	16.5%	15.5%	14.5%	13.6% 1	12.6%	11.6%	10.7%	10.7%	10.7%	10.7%	10.7%	10.7%	10.7%		10.7%	10.7%	10.7%
	2 Other																						
	(1) Containing added sugar																						
	A Chewing gum and other sugar confectionery; preparations in blocks, slabs, bars and paste																						
180620.111	 Chewing gum and other sugar confectionery; foods, the largest single ingredient of which is sugar by weight 	29.8%	B10		21.7%	19.0%	16.3%	13.5%	10.8%	8.1%	5.4% 2	2.7% I	Free	Free	Free	Free F	Free	Free	Free	Free F	Free	Free	Free
180620.119	- Other	29.8%	B10		21.7%	19.0%	16.3%	13.5%	10.8%	8.1%	5.4% 2	2.7% I	Free	Free 1	Free	Free F	Free	Free I	Free I	Free F	Free F	Free 1	Free
180620.190	B Other	28.0%	B10		20.4%	%8.71	15.3%	12.7%	10.2%	7.6%	5.1% 2	2.5% I	Free I	Free 1	Free I	Free F	Free	Free I	Free I	Free F	Free F	Free 1	Free
	(2) Other																						
180620.210	- For the quantity within the limits of a tariff quota sipilated by a cubined order which is effective at the time of import and under the conditions set ont by relevant regulations which are effective at the time of import. Note: The tariff quota shall be holder and as a subject of provideration of demand for and supply of providered milk and such food proparations for maintained of chocolate in the current fixeal year (April-March) and other relevant conditions.		Xq2																				
180620.290	-Other																						
	 Intended for use as materials for chocolate 	21.3%	PIC	PIC-9, S	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC 1	PIC	PIC	PIC	PIC I	PIC	PIC	PIC 1	PIC I	PIC	PIC	PIC
	- Other	21.3%	PIC	PIC-8, S	PIC	PIC	PIC	PIC	PIC	PIC	PIC 1	PIC 1	PIC	PIC	PIC	PIC F	PIC	PIC 1	PIC 1	PIC I	PIC I	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%	0 %8.1	0.9% I	Free	Free	Free	Free F	Free	Free I	Free	Free F	Free F	Free	Free
1806.32	Not filled																						
180632.100	l Chocolate confectionery	10.0%	B10		7.3%	6.4%	5.5%	4.5%	3.6%	2.7%	0 %8.1	0.9% I	Free	Free	Free	Free F	Free	Free	Free	Free F	Free F	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%	13.5%	10.8%	8.1%	5.4% 2	2.7% I	Free	Free	Free	Free F	Free	Free	Free	Free F	Free	Free	Free
180632.219	- Other	29.8%	B10		21.7%	19.0%	16.3%	13.5%	10.8%	8.1%	5.4% 2	2.7% I	Free	Free	Free	Free F	Free	Free	Free	Free F	Free F	Free	Free
180632.220	(2) Other	21.3%	B5		10.7%	7.1%	3.6%	Free	Free	Free	Free	Free I	Free	Free	Free	Free F	Free	Free I	Free I	Free F	Free F	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%	0 %8.1	0.9% I	Free I	Free	Free I	Free F	Free	Free I	Free I	Free F	Free F	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 8	8th year 9	9th year	10th year	11th year 12	12th year 13	13th year 14t	14th year 15t	15th year 16th	16th year 17th	17th year 18th	18th year A	As from 19th year
	(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 whitpped cream in pressurised containers																						
180690.311	- 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	10.5%	10.5% 10	10.5% 10.	10.5% 10	10.5%	10.5%
180690.319	- Other		×	S																			
	B Other																						
180690.321	(a) Containing added sugar	23.8%	B7		14.9%	11.9%	8.9%	6.0%	3.0%	Free	Free	Free	Free	Free	Free	Free	Free F	Free	Free F	Free Fr	Free F	Free	Free
180690.322	(b) Other	21.3%	R5	s	18.4%	17.4%	16.5%	15.5%	14.5%	13.6%	12.6%	11.6%	10.7%	10.7%	10.7%	10.7%	10.7%	10.7%	10.7% 10	10.7% 10.	10.7% 10	10.7%	10.7%
	(2) Other																						
	A Containing added sugar																						
180690.211	Chewing gum and other sugar confectionery; foods, the largest single ingredient of which is sugar by weight	29.8%	B10		21.7%	19.0%	16.3%	13.5%	10.8%	8.1%	5.4%	2.7%	Free	Free	Free	Free	Free	Free	Free F	Free Fr	Free F	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 F	Free	Free F	Free Fr	Free F	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 F	Free	Free F	Free Fr	Free F	Free	Free
	Chapter 19 Preparations of cereals, flour, starch or milk; pastrycooks' products	iilk; pastrycook	ks' products																				
19.01	Mail extract. food preparations of flour, groats, manel, start of mail extract, to containing cocoa or containing less than 40% by weight of cocoa calculated on a totally defatted basis, not describer syeralite of meladed, food preparations of goods of theadings 64,01 to 04,04, not containing exon 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																						
	1 Food preparations of goods of headings (4) II food preparations of goods of nearth mile constituents by weight, calculated on the dry matter																						
	(1) Of a milkfat content, by weight, not exceeding 30%																						
190110.111	- 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	12.5%	12.5% 12	12.5% 12.	12.5% 12	12.5%	12.5%
190110.119	- Other		х	S																			
	(2) Other																						
190110.121	-For "the Pooled Quota of other milk products"	25.0%	R6		18.8%	16.7%	14.6%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5% 12	12.5%	12.5% 12	12.5% 12.	12.5% 12	12.5%	12.5%
190110.129	- Other		×	S																			
	2 Other																						
	(1) Food preparations of goods of headings 04.01 to 04.04																						
190110.211	A Containing added sugar	23.8%	R5	S	20.6%	19.5%	18.4%	17.3%	16.2%	15.1%	14.1%	13.0%	11.9%	11.9%	11.9%	11.9%	11.9%	11.9%	11.9% 11	11.9% 11.9%		11.9%	11.9%

As from 19th year	Free		12.0%	6.8%					12.5%			22.5%			
18th year	Free		12.0%	%8.9					12.5%			22.5%			
17th year	Free		12.0%	6.8%					12.5%			22.5%			
16th year	Free		12.0%	%8.9					12.5%			22.5%			
15th year	Free		12.0%	6.8%					12.5%			22.5%			
14th year	Free		12.0%	%8.9					12.5%			22.5%			
13th year	Free		12.0%	6.8%					12.5%			22.5%			
12th year	Free		12.0%	%8.9					12.5%			22.5%			
11th year	Free		12.0%	6.8%					12.5%			22.5%			
10th year	Free		12.0%	%8'9					12.5%			22.5%			
9th year	Free		12.0%	6.8%					12.5%			22.5%			
8th year	1.9%		13.1%	7.4%					12.5%			22.5%			
7th year	3.9%		14.2%	8.0%					12.5%			22.5%			
6th year	5.8%		15.3%	8.7%					12.5%			22.5%			
5th year	7.7%		16.4%	9.3%					12.5%			22.5%			
4th year	%2.6		17.5%	%6.6					12.5%			22.5%			
3rd year	11.6%		18.5%	10.5%					14.6%			22.9%			
2nd year	13.6%		19.6%	11.1%					16.7%			23.3%			
1st year	15.5%		20.7%	11.7%					18.8%			23.8%			
Note										S			S		
Category	B10		RS	RS					R6	×		R18	Х		
Base rate	21.3%		24.0%	13.6%					25.0%			25.0%			
Description	B Other	(2) Other	A Containing added sugar	B Other	Mixes and doughs for the preparation of bakers' wares of heading 19.05	I Food preparations of flour, meal or stareb, which contain more than 85% by weight of flour, grouts, meal and pellets of rice, wheat, tritied or bardy, stareb, or any combination thereof, eschading or any combination thereof, eschading electric parpose, doughs for rice products, eschading a kind used as food statistic for infaints or young children or dietetic purpose, doughs for rice products, eschading a kind used as food studied or minants or young children or dietetic purpose, food programitions of goods of headings (A) (10 64 of (preparations containing and 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%	- For "the Pooled Quota of other milk products"	- Other	B Other	- For "the Pooled Quota of other milk products"	- Other	(2) Food preparations, containing more than 82% by weight of flour, grouts, meal and pelles of race, whose tributes are all the pelles of race, or where timited to buffer, starth, or any combination thereof, excluding cackemixes and a kind used as food suitable for infants or young children or directive purpose	A Mostly containing rice preparation
Tariff line	190110.219		190110.221	190110.229	1901.20				190120.111	190120.112		190120.116	190120.117		

As from 19th year							
18th year							
17th year							
16th year							
15th year							
14th year							
13th year							
12th year							
11th year							
10th year							
9th year							
8th year							
7th year							
6th year							
5th year							
4th year							
3rd year							
2nd year							
1st year							
Note							
Category	Xq1	×		Xq1	×		
Base rate							
Description	- Imported by Japanese Government according to Article 30 of the Law for Stabilization of Stability- Demona and Price of Stapily- Demona and Price of Stapility and and Price of Stapility and and Price of Stapility and and Price of Stapility and and the preclassed 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 Fisherss according to the cabinat of Agriculture, Forestry and Fisherss according to the cabinat of of concerning to an others provided by the eabinet order previded in column 3 of previded in column 3 of previded in column 3 of previded in column 3 of	- Other	B Mostly containing wheat and triticale preparation	Government according to Article 42 of the Law for Stabilization of Supply, Demand and Phreo of Supple The Control of Supplement Supplement and Supplement Government according to Article Government in response to a Journ application by seller to and purchaser from Japanese Government according to Article 43 of the Law or imported with ecrification of Minister of Agriculture, forestry and Fisherss according to the cabinet order concerning wheat and others provided by the cabinet order provided by the cabinet order provided by the cabinet order provided by the cabinet order provided by the cabinet order provided by the cabinet order provided by the cabinet order provided by the cabinet order provided by the cabinet order provided by the cabinet order provided by the cabinet order provided by the cabinet order provided by the cabinet order provided by the cabinet order provided by the cabinet order provided by the cabinet	- Other	C Mostly containing barley preparation	Government according to Article 42 of the Law for Stabilization of Supply Demand and Phree of Supply Demand and Phree of Supply Expend and and Phree of Supply Expend and and Phree of Supply Expended to be purchased and sold by Jupanese Government nesponse to a joint apphication by seller to and purchaser from Japanese Government occording to Article 43 of the Law or imported with certification of Minister of Agriculture, Forestry and Fisherses according to the cabinet order concerning wheat and others provided by the cabinet order provided by the cabinet order provided by the cabinet order provided in column 3 of pursagraph 1 of Article 45 of the Law
Tariff line	190120.122	190120.128		190120.131	190120.139		190120.141

Tariff line	Description	Base rate	Category	Note	1st year	2nd year 3	3rd year	4th year	5th year 6	6th year 7	7th year 8th	8th year 9th	9th year 10th	10th year 11t	11th year 12th	12th year 13i	13th year 14th	14th year 15th	15th year 16th	16th year 17th	17th year 18th	18th year 19	As from 19th year
	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-4	PIC	PIC	PIC	PIC	PIC	PIC	. BIC	PIC P	PIC	PIC	PIC	PIC	PIC PI	PIC P	PIC P	PIC PI	PIC PI	PIC	PIC
190120.149	- Other		×	The originating goods classified the this turff line belong to the subheading belong to the subheading light of the light																			
	D Mostly containing starch																						
	(a) Containing wheat starch																						
190120.151	Coverment according to Article 42 of the Law for Article 42 of the Law for Subjizzation of Supply-Demand and Price of Supply-Demand and Price of Supply-Demand and Price of Supply-Demand and Price of Supply-Demand and Sub by Japanese Coverment in responses 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 Again diluxe, Foresty and Fisherts according to the cabinet order concerning when and others provided by the cabinet order protecting when the cabinet order provided in column 3 of paragraph 1 of Article 45 of the Law	<i>d</i> - 0 th	rbX																				
190120.152	- Other		×																				
	(b) Other																						
	- For "the Pooled Quota of starch or similar articles"																						
190120.156	- Containing added sugar		Xq1																				
190120.157	- Other		Xq1																				

ar n																									\neg
As from 19th year							Free		PIC		Free	Free					PIC	Free			PIC	PIC		Free	
18th year							Free		PIC		Free	Free					PIC	Free			ЭId	Old		Free	
17th year							Free		PIC		Free	Free					PIC	Free			PIC	PIC		Free	
16th year							Free		PIC		Free	Free					PIC	Free			PIC	PIC		Free	
15th year							Free		PIC		Free	Free					PIC	Free			PIC	PIC		Free	
14th year							Free		PIC		Free	Free					PIC	Free			PIC	PIC		Free	
13th year							Free		PIC		Free	Free					PIC	Free			PIC	PIC		Free	
12th year							Free		PIC		Free	Free					PIC	Free			ЫC	DIC		Free	
11th year							Free		PIC		Free	Free					PIC	Free			PIC	PIC		Free	
10th year							Free		PIC		Free	Free					PIC	Free			PIC	PIC		Free	
9th year							Free		PIC		Free	Free					PIC	Free			PIC	PIC		Free	
8th year							1.9%		PIC		Free	Free					PIC	2.2%			PIC	PIC		1.2%	
7th year							3.9%		PIC		Free	Free					PIC	4.4%			Old	Old		2.5%	
6th year							5.8%		PIC		1.3%	1.3%					PIC	6.5%			ЭId	Old		3.7%	
5th year							7.7%		PIC		2.7%	2.7%					PIC	8.7%			Old	ЭId		4.9%	
4th year							%2.6		PIC		4.0%	4.0%					PIC	10.9%			ЫC	ЭЫ		6.2%	
3rd year							11.6%		PIC		5.3%	%8:5					PIC	13.1%			ЭЫ	ЭId		7.4%	
2nd year							13.6%		PIC		6.7%	%L'9					PIC	15.3%			Old	Old		8.7%	
1st year							15.5%		PIC		8.0%	%0'8					PIC	17.5%			Old	Old		%6.6	
Note	S								PIC-2								PIC-2				PIC-2	PIC-5			
Category	X		Xq1	×			B10		PIC		B8	B8				×	PIC	B10		×	DIC	PIC		B10	
Base rate							21.3%		23.8%		12.0%	12.0%					24.0%	24.0%			23.8%	23.8%		13.6%	
Description	- Other	(3) Doughs for rice products, eveluding a kind used as food suitable for infants or young children or dietetic purpose	a-Imported by Jupanese Government acounting to according to Arther 20 of the Law for Stabilization of Supply-Demand and Price of Stabilization of Supply-Demand and Price of Stabilization of Supply-Demand of 13 of 1994), imported to be prochased and sold by Japanese Government in response to a joint application by seller to and parchaser from Japanese Covernment according for Arthel 21 of the Law, imported with cardination of Minister of Agriculture, Forestry and Fisheries according to the enhigher order connecring tice and others provided by the cabinest order provided in column 3 of panagraph 1 of Article 34 of the Law.	- Other	2 Other	(1) Food preparations of goods of headings 04.01 to 04.04	B Other	(2) Cake-mixes	A Containing added sugar	B Other	(a) Put up in containers for retail sale, not more than 500 g each including container	(b) Other	(3) Other	A Containing added sugar	(a) Containing not more than 15% by weight of sucrose	- Preparations of rice flour	- Preparations of wheat flour	- Other	(b) Other	- Preparations of rice flour	- Preparations of wheat flour	- Other	B Other	- Put up in containers for retail sale, not more than 500 g each including container	- Other
Tariff line	190120.159		190120.162	190120.168			190120.219		190120.222		190120.223	190120.224				190120.231	190120.232	190120.233		190120.234	190120.235	190120.239		190120.241	

As from 19th year		PIC	Free					5.3%			5.3%			
18th year		PIC	Free					5.3%			5.3%			
17th year		PIC	Free					5.3%			5.3%			
16th year		PIC	Free					5.3%			5.3%			
15th year		PIC	Free					5.3%			5.3%			
14th year		PIC	Free					5.3%			5.3%			
13th year		PIC	Free					5.3%			5.3%			
12th year		PIC	Free					5.3%			5.3%			
11th year		PIC	Free					5.3%			5.3%			
10th year		PIC	Free					5.3%			5.3%			
9th year		PIC	Free					9.3%			9.8.9			
8th year		PIC	1.5%					2.3%			5.3%			
7th year		PIC	2.9%					5.3%			5.3%			
6th year		PIC	4.4%					5.3%			5.3%			
5th year		PIC	5.8%					9.3%			%£'.5			
4th year		PIC	7.3%					%£'5			%£'5			
3rd year		PIC	8.7%					%6°L			%6°L			
2nd year		PIC	10.2%					10.5%			%5:01			
1st year		PIC	11.6%					13.1%			13.1%			
Note		PIC-2							S			S		
Category	×	PIC	B10					R19	X		R19	X		
Base rate		16.0%	16.0%					%0:12			%0:12			
Description	Preparations of rice flour	Preparations of wheat flour	Other	Other	l Food preparations of flour, meal or starch, which contain more than 85% by weight of flour, grouts, medi and prelies of rice, wheat, tritoled or burley, starch or any combination thereof, escluding endea-mixes and a fittle that set food satisfies the purpose, meanight for finitis or young eithlere or detection purpose, meanight for mitimus or young eithlere or detection purpose, meanight for mitimus or young eithlier not detection purpose, food preparations of goods of headings 04 (1) to 04 (4) (preparations of goods of headings 04 (1) to 04 (4) (preparations of goods of headings 04 (1) to 04 (4) (preparations of preliation of the purpose, containing prof less than 30% of mattral milk constituents by weight, edicitated on the day matter, eschiuling whipped cream in pressurised containers)	(1) Food preparations of goods of headings 040 to 040, containing not less than 30% of natural milk constituents by weight, edicidated on the dry matter, excluding withped cream in pressurised containers	A Of a milkfat content, by weight, not exceeding 30%	- For "the Pooled Quota of other milk products"	- Other	B Other	- For "the Pooled Quota of other milk products"	- Other	(2) Food preparations, containing more than 85% by weight of flour, grouds, mend and pellets of rice. when this time to barlet, stratel, or when this time to barlet, stratel, or any combination thereof, excluding eachemics and a kind used as food sainbale for infants or young children or disetter purpose	A Mostly containing rice preparation
Tariff line	190120.242	190120.243	190120.249	1901.90				190190:131	190190.132		190190.136	190190.137		

As from 19th year							
18th year 19							
17th year 18							
16th year 17							
15th year 16							
14th year 15t							
13th year 14ti							
12th year 13th							
11th year 12th							
_							
ear 10th year							
ar 9th year							
ar 8th year							
r 7th year							
r 6th year							
. 5th year							
4th year							
3rd year							
2nd year							
1st year							
Note							
Category	Xqi	Х		Xq1	×		
Base rate							
Description	- Imported by Japanese Government according to Article 30 of the Law for Subhibitation of Supply-Demand and Price of Staple Food (Law No. 113 of 1944), imported to be purchased and sold by Japanese Government in response to a four application by seller to and purchased from Japanese Government according to Article 31 of the Law, imported with ecrification of Minister of Agrendume, Perestry and Fisherse according to the cabinet order concerning rice and others provided by the cabinet order provided by the cabinet order provided in column 3 of the Law Law Law Law Law Law Law Law Law Law	- Other	B Mostly containing wheat and triticale preparation	- Imported by Japanese Government according to Article 2.0 (the Law for Subilization of Raylphy-Aeman and Prince of Supply-Aeman and Prince of Supply-Aeman and and Price food (Law No. 113 of 1944), imported to be purchased and soil by signement of Covernment in response to a four application by seller to and purchaser from Japanese Government in response to a four application by seller to and purchaser from Japanese Government in casponing to Article 43 of the Law or imported with certification of Minister of Agreniume, Josensey and Fisheres according to the cabinet others provided by the cebinet order concerning wheat and others provided by the cebinet order provided by the cebinet orders provided by the cebinet order provided by the cebinet orders provided by the cebinet order provided by the cebinet.	- Other	C Mostly containing barley preparation	continued by Japanese Government necoding to Article 22 of the Law for Subilization of Supply-Demond and Price of Supply-Demond and Price of Supple Food (Law No. 113 of Supple Food (Law No. 113 of Supple Food (Law No. 113 of Supple Food (Law No. 113 of Supple Food (Law No. 113 of Law No. 113 of Law No. 113 of Law Covernment in response to a Joint application by seller to and purchaser from Japanese Government in response to a Joint application by Sulfer on Approximated from Japanese Government on the Law or imported with certification of Minister of Agriculture, Forestry and Fisherses according to the cabinet order coverding to the cabinet order coverding to the cabinet order provided by the cabinet order provided in column 3 of paragraph 1 of Article 45 of the Law
Tariff line	190190.142	190190.148		190190.151	190190.159		1907061061

Tariff line	Description	Base rate	Category	Note	1st year	2nd year 31	3rd year 4	4th year 5t	5th year 6t	6th year 7th	7th year 8th 3	8th year 9th	9th year 10th	10th year 11th	11th year 12th year	ar 13th year	r 14th year	15th year	16th year	17th year	18th year	As from 19th year
	For the tariff rate quota in Japan's Schedule to the WTO Agreement		Xq1																			
		25.0% Subject to an import mark- up in accordance with Japan's Schedule to the WTO	PIC	PIC-4	PIC	PIC	PIC	PIC	PIC	PIC	PIC PIC		PIC PI	PIC PI	PIC PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC
1601.00.100	- Other		×	The originating goods classified the starff line belong to the subheading belong to the subheading belong to the subheading belong to the subheading belong to the subheading belong to the subheading makes a relevant tariff commitment tariff commitment for the subheading goods on the originating goods classified under the und																		
	D Mostly containing starch																					
	(a) Containing wheat starch																					
190190.171	Government according to Article 42 of the Law for Subhization of Supply Demand and Price of Staple Demand and Price of Staple Food (Law No. 113 of 1994), imported to be purchased and sold by Japanese Government in responses to a joint application by seller to purply and purchaser from Japanese Government according to Article 43 of the Law or imported with certification of Minister of Agriculture, Marcel of Agriculture, Foresty and Esheries according to the cabinet order concerning wheat and others provided in columns of puragraph of Article 45 of the Law or imported with certification of Minister of Agriculture, Accessive and Esheries according to the cabinet order provided in columns of puragraph of Article 45 of the Law Order.		, v ⁱ																			
190190.172	- Other		×																			
	(b) Other																					
	- For "the Pooled Quota of starch or similar articles"																					
190190.176	- Containing added sugar		Xql																			
190190.177	- Other		Xq1	_																		

Tariff line	Description	Base rate (Category	Note	1st year	2nd year	3rd year	4th year 51	5th year 6th	6th year 7th year	ear 8th year	ar 9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	As from														
	- Other		×	S																																
i	(3) Mochi (rree-cake), dango and similar rice products, eccleding a kind used as food suitable for infants or young children or dietetic purpose																																			
1	[1] Containing not more than 30% by weight of rice																																			
1	[i] Containing added sugar																																			
	l Containing not more than 15% by weight of sucrose		×																																	
	2 Other		×																																	
1	[ii] Other		×																																	
-	[2] Other																																			
<u> </u>	controlled by Japanese Growment according to Article 30 of the Law for Stabilization of Supply-Dyamand and Price of Supply-Dyamand and Price of Supply-Dyamanes and sold by Japanese Government in response to a goint application by seller to and purchaser from Japanese Government according to Article 31 of the Law, imported with estification of Minister of A of the Law, reserving rice and others provided by the cabinet order provided by the cabinet order provided by the cabinet order provided by the cabinet order provided by the cabinet order Law and Article 34 of the Law		ib _X																																	
-	- Other		×								-	_																								
1	2 Other																																			
	(1) Food preparations of goods of headings 04.01 to 04.04																																			
	A Containing added sugar																																			
	(a) Containing less than 50% by weight of sucrose																																			
	- Foods, the largest single ingredient of which is sugar by weight		×																																	
	- Other																																			
	- Whipped cream in pressurised containers	23.8%	B10		17.3%	15.1%	13.0%	10.8%		6.5% 4.3%		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free														
	- Other	23.8%	PIC	PIC-5	PIC	PIC	PIC	PIC		PIC PIC	C PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC														
_	(b) Other	29.8%	PIC	PIC-7	PIC	PIC	PIC	PIC	PIC	PIC PIC	C PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC														
_	B Other																																			
	- 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%														
-+	- Other	21.3%	B10		15.5%	13.6%							Free	_	(2) Malt extract	%0.6	B10		6.5%	5.7%	4.9%	4.1%	3.3% 2	2.5% 1.6%	% 0.8%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

Tariff line	Description	Base rate	Category	Note	1st year	2nd vear	3rd vear	4th vear	5th vear (6th vear 71	7th vear 8th	8th year 9th	9th year 10th	10th year 11th	11th year 12th	12th year 13th year	ear 14th vear	ar 15th year	ear 16th vear	ear 17th year	r 18th year	As from
			_						+	-	+	+	+	+		+	+	+	-	4	+	+
	(3) Other																					
	A Containing added sugar																					
	(a) Containing not more than 15% by weight of sucrose																					
190190.241	- Preparations of rice flour		×																			
190190.242	- Preparations of wheat flour	24.0%	PIC	PIC-3	PIC	PIC	PIC	PIC	PIC	PIC	PIC PI	PIC PI	PIC P	PIC P	PIC P	PIC PIC	. PIC	PIC	: PIC	PIC	PIC	PIC
190190.243	- Other	24.0%	B10		17.5%	15.3%	13.1%	10.9%	8.7%	6.5%	4.4% 2.2	2.2% Fr	Free Fi	Free F	Free Fr	Free Free	Free	Free	e Free	Free	Free	Free
	(b) Other																					
	- Foods, the largest single ingredient of which is sugar by weight																					
190190.246	- Preparations of rice flour		Х																			
190190.247	 Preparations of wheat flour 	28.0%	PIC	PIC-3	PIC	PIC	PIC	PIC	PIC	PIC	PIC PI	PIC PI	PIC P	PIC P	PIC P.	PIC PIC	PIC	PIC	. PIC	PIC	PIC	PIC
190190.248	- Other	28.0%	PIC	PIC-5	PIC	PIC	PIC	PIC	PIC	PIC	PIC PI	PIC PI	PIC P	PIC P	PIC P.	PIC PIC	. PIC	PIC) PIC	PIC	PIC	PIC
	- Other																					
190190.251	- Preparations of rice flour		Х																			
190190.252	 Preparations of wheat flour 	23.8%	PIC	PIC-3	PIC	PIC	PIC	PIC	PIC	PIC	PIC PI	PIC PI	PIC P	PIC P	PIC P.	PIC PIC	PIC	PIC) PIC	PIC	PIC	PIC
190190.253	- Other	23.8%	PIC	PIC-5	PIC	PIC	PIC	PIC	PIC	PIC	PIC PI	PIC PI	PIC P	PIC P	PIC P.	PIC PIC	PIC	PIC	: PIC	PIC	PIC	PIC
	B Other																					
190190.261	 Put up in containers for retail sale, not more than 500 g each including container 	13.6%	B10		%6.6	8.7%	7.4%	6.2%	4.9%	3.7%	2.5% 1.2	1.2% Fr	Free F	Free F	Free F1	Free Free	. Free	Free	e Free	Free	Free	Free
	- Other																					
190190.266	Preparations of rice flour		Х																			
190190.267	Preparations of wheat flour	16.0%	PIC	PIC-3	PIC	PIC	PIC	PIC	PIC	PIC	PIC PI	PIC PI	PIC P	PIC P	PIC P	PIC PIC	PIC	PIC	PIC	PIC	PIC	PIC
190190.269	Other	16.0%	B10		11.6%	10.2%	8.7%	7.3%	5.8%	4.4%	2.9% 1.5	1.5% Fr	Free Fi	Free Fi	Free Fr	Free Free	5 Free	Free	e Free	Free	Free	Free
19.02	Pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise prepared, such as spaghetti, mearrorii, noodies, lasague, garochii, ravioli, camelloni; couscous, whether or not prepared	t s																				
	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	6.67 yen/kg 3.2	3.33 yen/kg	Free Fr	Free Fr	Free Fr	Free Fi	Free Fr	Free Free	e Free	Free	e Free	Free	Free	Free
1902.19	Other																					
190219.010	1 Biefun	27.20 yen/kg	3 R5		23.49 yen/kg	22.25 yen/kg	21.02 yen/kg	19.78 yen/kg 1	18.55 yen/kg 17.	17.31 yen/kg 16.0	16.07 yen/kg 14.84	14.84 yen/kg 13.60	13.60 yen/kg 13.60	13.60 yen/kg 13.60	13.60 yen/kg 13.60	13.60 yen/kg 13.60 yen/kg	m/kg 13.60 yen/kg	n/kg 13.60 yen/kg	en/kg 13.60 yen/kg	n/kg 13.60 yen/kg	kg 13.60 yen/kg	g 13.60 yen/kg
	2 Other																					
	- Macaroni and spaghetti																					
190219.093	- Spaghetti	30 yen/kg	B10		21.82 yen/kg	19.09 yen/kg	21.82 yen/kg 19.09 yen/kg 16.36 yen/kg 13.64 yen/kg 10.91 yen/kg	3.64 yen/kg 1		8.18 yen/kg 5.4	5.45 yen/kg 2.73 y	2.73 yen/kg Fr	Free Fr	Free Fr	Free Fr	Free Free	Free	Free	e Free	Free	Free	Free
190219.094	Macaroni	30 yen/kg	B10		21.82 yen/kg	19.09 yen/kg	16.36 yen/kg 13.64 yen/kg	.3.64 yen/kg 1	10.91 yen/kg 8.1	8.18 yen/kg 5.4	5.45 yen/kg 2.73 y	2.73 yen/kg Fr	Free Fi	Free Fr	Free Fr	Free Free	e Free	Free	e Free	Free	Free	Free
	- Other																					
190219.092	- Udon, somen and soba																					
190219.099	- Other	34 yen/kg	B10		24.73 yen/kg	21.64 yen/kg	24.73 yen/kg 21.64 yen/kg 18.55 yen/kg 15.45 yen/kg 12.36 yen/kg	15.45 yen/kg 1	2.36 yen/kg 9	27 yen/kg 6.1	9.27 yen/kg 6.18 yen/kg 3.09 yen/kg		Free Fi	Free Fi	Free Fr	Free Free	Free	Free	e Free	Free	Free	Free

ar 10th year 11th year 12th year 13th year 14th year 15th year 15th year 19th year 19th year			; Free Free Free Free Free Free Free Fre	Free Free Free Free Free Free Free Free		Prec Free Free Free Free Free Free Free F	Free Free Free Free Free Free Free		Free Free Free Free Free Free Free		Free Free Free Free Free Free Free	Free Free Free Free Free Free Free Free	Free Free Free Free Free Free			; Free Free Free Free Free Free Free Fre		
ear 8th year 9th year			% 0.5% Free	% 2.2% Free		% 0.5% Free	% 1.9% Free		% 2.2% Free		% 1.9% Free	% 1.9% Free	m/kg 2.18 yen/kg Free			e Free		_
6th year 7th year			1.4% 0.9%	6.5% 4.3%		1.4% 0.9%	5.8% 3.9%		6.5% 4.3%		5.8% 3.9%	5.8% 3.9%	6.55 yen/kg 4.36 yen/kg			Free Free		
5th year			1.9%	8.7%		1.9%	7.7%		8.7%		7.7%	7.7%	8.73 yen/kg			1.4%		_
4th year			2.3%	10.8%		2.3%	9.7%		10.8%		%1.6	9.7%	15.27 yen/kg 13.09 yen/kg 10.91 yen/kg			2.9%		_
3rd year			2.8%	13.0%		2.8%	11.6%		13.0%		11.6%	11.6%	g 13.09 yen/kg			4.3%		_
2nd year			3.2%	15.1%		3.2%	13.6%		15.1%		13.6%	13.6%	:g 15.27 yen/k,			5.8%		_
1st year			3.7%	17.3%		3.7%	15.5%		17.3%		15.5%	15.5%	17.45 yen/kg			7.2%		
gory Note			0	0		0	0		0		0	0	0			-		
Base rate Category			5.1% B10	23.8% B10		5.1% B10	21.3% B10		23.8% B10		21.3% B10	21.3% B10	24 yen/kg B10			11.5% B7		
Description Base	Stuffed pasta, whether or not cooked or otherwise prepared	1 Containing added sugar	(1) Containing more than 20% by weight of steasage, mear, meat offal, blood, fish or errakeneuns, molluses or other aquatic invertedrates, or any combination thereof, and also containing eb predominating by weight over each of such other products	(2) Other 23	2 Other	(1) Containing more than 20% by weight of Stansage, mear, meat offal, blood, fish or erralsaceans, molluses or other aquatic invertedists, or any combination thereof, and also containing ebi predominating by weight over each of such other products	(2) Other 21	Other pasta	1 Containing added sugar 23	2 Other	- Instant Ramen and other instant noodles 21	- Other 21.	Couscous 24 y	Prepared foods obtained by the swelling or rousing of creusla cortent products (for example, corn flakes); cereals (other than maizre (sorn)) in grain form or in the form of flakes or other worked grains (except flour, grouts and ment), pre-cooked, or otherwise prepared, not elsewhere specified or included	Prepared foods obtained by the swelling or roasting of cereals or cereal products	1 Breakfast cereals other than obtained by merely the swelling or roasting of rice, wheat, triticale or barley	2 Prepared foods containing not less than 50% by weight of those obtained by merely the swelling or roasting of rice.	release testing a position
Tariff line	1902.20		190220.110	190220.190		190220.210	190220.220	1902.30	190230.100		190230.210	190230.290	190240.000	19.04	1904.10	190410.010		_

As from 19th year							PIC
18th year							PIC
17th year							PIC
16th year							PIC
15th year							PIC
14th year							PIC
13th year							PIC
12th year							PIC
11th year							PIC
10th year							PIC
9th year							PIC
8th year							PIC
7th year							PIC
6th year							PIC
5th year							PIC
4th year							PIC
3rd year							PIC
2nd year							PIC
1st year							PIC
Note							PIC-1
Category	Xq1	×			Xq1		PIC
Base rate						19.2%	Subject to an import markup in accordance with Japan's Schedule to the WTO Agreement
Description	- Imported by Jupanese Government according to Article 28 of the Law for Stabilization of Supply Johannal and Price of Staple Food (Law No. 113 of 1994), imported to be proteased and sold by Japanese Government in response to a joint application by seller to and parchiaser from Japanese Government according to Article 31 of the Law, imported with certification of Minister of Agriculture, Forestry and Fisheries according to the Amister of Agriculture, Forestry and Fisheries according to the admitted order governed of by the cabinet order provided in column 3 of paragraph 1 of Article 34 of the Law of the Law	-Other	(2) Of wheat and triticale	- Imported by Japanese Government according to Article 42 of the Law for Stabilization of Supply-Demand and Price of Stapilization of Supply-Demand and Price of Stapilization of Supply-Demand and Sub-Japanese Octovernment in crepostes 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 Agrendium; Poestry and Fisheries according to the cabine order concerning wheat and others provided in column 3 of paragraph 1 of Article 45 of the Law or imported provided in column 3 of paragraph 1	 For the tariff rate quota in Japan's Schedule to the WTO Agreement 	- Other	S . E . E . S . V
Tariff line	190410.211	90410.212		190410.221			
	i .		L	i.			

As from 19th year					Free		Free		
18th year					Free		Free		
17th year					Free		Free		
16th year					Free		Free		
15th year					Free		Free		
14th year					Free		Free		
13th year					Free		Free		
12th year					Free		Free		
11th year					Free		Free		
10th year					Free		Free		
9th year					Free		Free		
8th year					1.5%		Free		
7th year					3.0%		Free		
6th year					4.4%		Free		
5th year					5.9%		1.4%		
4th year					7.4%		2.9%		
3rd year					8.9%		4.3%		
2nd year					10.4%		5.8%		
1st year					11.9%		7.2%		
Note	The originating goods classified under this belong to the Subheading the subheading the subheading the subheading the commitment tariff commitment tariff commitment the originating goods classified under the tariff ince 1904 (0.22).								
Category	× × ×		Xq1	X	B10		B7		
Base rate					16.3%		11.5%		
Description	- Other	(3) Of barley	a-imported by Japanese Government acousting to Artifice 12 of the Law for Stabilization of Supply-Demand and Price of Stapile Food (Law No. 113 of 1994), imported to be protected to the protected to the protected of the protected of the protected of the protected of the protected of the protected of the protected of the protected of the protected of the protected of the protected of the protected of the protecting of the tening order according to the resistence of Agriculture, Forestry and Fisheries according to the rehinted order concerning to the rehinted order provided by the eatings order provided in column 3 of paragraph 1 of Article 45 of the Law	Other	3 Other	Prepared foods obtained from unroasted cereal flakes or from mixtures of unroasted cereal flakes and roasted cereal flakes or swelled cereals	l 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	(1) Of nice
Tariff line	190410 2239		190410.231	190410.239	190410.300	1904.20	190420.100		

As from 19th year						PIC
18th year						PIC
17th year						PIC
16th year						PIC
15th year						PIC
14th year						PIC
13th year						PIC
12th year						PIC
11th year						PIC
10th year						PIC
9th year						PIC
8th year						PIC
7th year						PIC
6th year						PIC
5th year						PIC
4th year						PIC
3rd year						PIC
2nd year						PIC
1st year						PIC
Note						PIC-1
Category	Z41	×			Xq1	PIC
Base rate						Subject to an import mark- up in accordance with Japan's Schedule to the WTO Agreement
Description	a condition of the state of the	- Other	(2) Of wheat and triticale	aconding to America Government according to Artifice 42 of the Law for Stabilization of Supply-Demand and Price of Stabilization of Supply-Demand and Price of Stabilization of Supply-Demand and Price of Stabilization for 1994), imported to the purchased and sold by Jamases purchased and sold by Jamases provincement in response to a joint application by seller to and purchaser from Japases Government according to the carbinet of Article 43 of the Law or imported with certification of Manieter of Agriculture, Forestry and Fabericas according to the exbinet order concerning wheat and others provided by the exbinet order provided by the exbinet order provided by the exbinet order provided by the exbinet order of the chine order provided by the exbinet order provided by the exbinet order provided by the exbinet order provided by the exbinet order provided by the texture order provided by the texture order provided by the texture order provided by the texture order provided by the texture order provided by the texture order provided by the texture order provided by the texture of the texture of the texture of the texture of the Law or the texture of the Law or the Law order of the Law or the Law order ord	- For the tariff rate quota in Japan's Schedule to the WTO Agreement	– Other
Tariff line	190420.211	190420.212		190420.221		

m					
As from 19th year					PIC
18th year					PIC
17th year					PIC
16th year					PIC
15th year					PIC
14th year					PIC
13th year					PIC
12th year					PIC
11th year					PIC
10th year					PIC
9th year					PIC
8th year					PIC
7th year					PIC
6th year					PIC
5th year					PIC
4th year					PIC
3rd year					PIC
2nd year					PIC
1st year					PIC
Note	The originating goods classified under this tariff line belong to the subheading the subheading to the originating goods classified under the tariff line tariff line 190420.221.				PIC-4
Category	×			Xq1	PIC
Base rate					Subject to an import mark-up in accordance with Japan's Schedule to the WTO Agreement
Description	- Other	(3) Of barley	acording to Article 2.0 the Law for Stabilization of Supply-Denmed and Prive of Staple 2.0 of the Law for Stabilization of Supply-Denmed and Prive of Staple 7.0 odd 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 Overnment according to Article 4.5 of the Law or imported with certification of Minister of Agriculture, Forestry and Fisheries according to the edinient order connecrning wheat and others provided in solution 3.0 Ordered to the chainet order provided in column 3 of paragraph 1 of Article 4.5 of the Law	- For the tariff rate quota in Japan's Schedule to the WTO Agreement	- Other S
Tariff line	190420.229		190420.231		

As from 19th year		Free					PIC
18th year		Free					PIC
17th year		Free					PIC
16th year		Free					PIC
15th year		Free					PIC
14th year		Free					PIC
13th year		Free					PIC
12th year		Free					PIC
11th year		Free					PIC
10th year		Free					PIC
9th year		Free					PIC
8th year		1.5%					PIC
7th year		3.0%					PIC
6th year		4.4%					PIC
5th year		5.9%					PIC
4th year		7.4%					PIC
3rd year		8.9%					PIC
2nd year		10.4%					PIC
1st year		11.9%					PIC
Note	The conginating goods classified under this tariff line belong to the subheading to the subheading light and light a						PIC-1
Category	× ×	B10			Xq1		PIC
Base rate		16.3%				25.0%	Subject to an import mark-up in accordance with Japan's Schedule to the WTO Agreement
Description	- Other	3 Other	Bulgur wheat	- Imported by Japanese Government according to Article 2 of the Law for Smblizhanon of Supply-Demand and Price of Smblizhanon of Supply-Demand and Price of Smblizhanon of Supply-Demand and Smblizhanon of Supply-Demand and Smblizhanon of Smblizhanon of Smblizhanon of Smblizhanon of Smblizhanon of Smblizhanon of Smblizhanon of Agriculture, Foorsty and Fisheries according to the cationer order concerning wheat and others provided by the cabinet order provided in column 3 of paragraph 1 of Article 45 of the Law or migrated in column 3 of paragraph 1 of Article 45 of the Law or migrated in column 3 of paragraph 1 of Article 45 of the Law	For the tariff rate quota in Japan's Schedule to the WTO Agreement	Other	
Tariff line	190420.239	190420.300	1904.30	190430.010			
_					_		

As from 19th year										
ar 18th year										
17th year										
16th year										
15th year										
14th year										
13th year										
12th year										
11th year										
10th year 1										
9th year 1										
8th year										
7th year										
6th year										
5th year (
4th year 5										
3rd year										
2nd year										
1st year										
Note	The goods classified under this training belong to the substitute of the substitute									
Category	x x x x x x x x x x x x x x x x x x x			×		Xq1	X			Xq1
Base rate										
				ın 30% by		vernment he Law Demand aw No. ee ee ee a joint purchaser a coording ported er of sisheries isheries ler provided def in			ment aw for land Price I and Price I 1994), see to a land ment ment ment finister of ries oncerning to coerning the cabinet suragraph	oan's nt
tion				g not more tha		Japanese Gov Article 30 of fund on of Supply, staple Food (I. imported to be a seller to and seller		ticale	anese Govern le 42 of the L upply-Deman aw No. 113 of rehased and as near in respon y seller to am panese Gover le 43 of the L tification of M stry and Fisher stry and Fisher provided by the column 3 of p	te quota in Jag TO Agreeme
Description			rice	[1] Containing not more than 30% by weight of rice	[2] Other	Imported by Japanese Government convolugio Antheir 63 of the Law for Stabilization of Supply-Demand and Prace of Stapile Good (Law No. 113 of 1993), imported to the Unchasked and obly Japanese Government in response to a joint application by seller to and purchaser from Japanese Government according for Article 31 of the Law, imported from Japanese Government according for Article 31 of the Law, imported from Japanese Government according for Article 31 of the Law, imported conforming from and others provided with expenditure, forestry and Fishericas concerning from and others provided by the ablinet order provided in other Law of paragraph 1 of Article 34 of the Law of the Law of Article 34	- Other	2 Of wheat and triticale	Imported by Japanese Government according to Article 20 of the Law for Scalabization of Supply-Demand and Proc of Staple Food (Law Not 113 of 1994). Imported to be purchased and sold by Japanese Government in response to a joint application by seller to and secondary to Article 43 of the Law according to Article 43 of the Law according to the eabinet order concerning when and others provided by the eabinet order concerning when and others provided by the eabinet order provided by the eabinet of Article 43 of the Law and Fisherse according to the eabinet order concerning when and others provided by the eabinet order provided in column 3 of paragraph 1 of Article 43 of the Law	- For the tariff rate quota in Japan's Schedule to the WTO Agreement
	- Other	Other	1 Of rice					2 Of	- Im accc Stab Stab Japa John John John John Agri acco where vertee	- Fe Sche
Tariff line	190430.090	1904.90		190490.110		190490.120	190490.130		190490.210	_

m ar							
As from 19th year	PIC						PIC
18th year	PIC						PIC
17th year	PIC						PIC
16th year	PIC						PIC
15th year	PIC						PIC
14th year	PIC						PIC
13th year	PIC						PIC
12th year	PIC						PIC
11th year	PIC						PIC
10th year	PIC						PIC
9th year	PIC						PIC
8th year	PIC						PIC
7th year	PIC						PIC
6th year	PIC						PIC
5th year	PIC						PIC
4th year	PIC						PIC
3rd year	PIC						PIC
2nd year	PIC						PIC
1st year	PIC						PIC
Note	PIC-1	The originating goods classified under this tariff line belong to the subheading the subheading to the subheading to the subheading the subheading the subheading the subheading the subheading the subheading the subheading the subheading subheading the subheading subheading the subheading subheading the subheading sub					PIC-4
Category	PIC	×			Xq1		PIC
Base rate	Subject to an import mark-up in accordance with Japan's Schedule to the WTO Agreement					25.0%	Subject to an import mark-up in accordance with Japan's Schedule to the WTO Agreement
Description	- Other	- Other	3 Of barley	- Imported by Japanese Government according to Article 42, of the Law for Stabilization of Supply-Demand and Proce Stabilization of Supply-Demand and Proce of Stapic Food (Law No. 113 of 1994), imported to be purchased and solid by Japanese Government in response to a joint application by self-to and purchaser from Japanese Government according to Article 42 of the Law or imported with certification of Minister of imported with certification of Minister of imported with certification of Minister of according to the eablant order concerning wheat and others provided by the eabland order provided mechanical of Article 43 of the Law	 For the tariff rate quota in Japan's Schedule to the WTO Agreement 	- Other	
Tariff line		190490.290		190490.310			

Tariff line	Description	Base rate	Category	Note	1st year	2nd year 3	3rd year	4th year 5	5th year 61	6th year 7th	7th year 8th	8th year 9th	9th year 10th	10th year 11th	11th year 12th year	ear 13th year	ear 14th year	ar 15th year	r 16th year	17th year	18th year	As from 19th year
190490.390	-Other		×	The originating goods chassified shared this turiff line belong to the subsection of the subsection of the subsection of the commitment ariff commitment of the subsection of the commitment of the subsection of the commitment goods are goods as the commitment originating goods the subsection of the commitment originating goods the subsection of the commitment originating goods are subsection of the commitment originating the subsection of th																		
190490.400	4 Other		×																			
19.05	Bread, pastry, cakes, bisouits and other bakers' weare, whether or not containing ecocoa, communion wifers, empty eachtst of a kind suitable for pharmaceuteat use, scaling wafers, rice paper and similar products																					
190510.000	Crispbread	%0'6	B10		6.5%	5.7%	4.9%	4.1%	3.3%	2.5% 1.	1.6% 0.	0.8% Fr	Free Fr	Free Free	ee Free	e Free	Free	Free	Free	Free	Free	Free
190520.000	Gingerbread and the like	18.0%	B10		13.1%	11.5%	9.8%	8.2%	6.5%	4.9% 3.	3.3% 1.	1.6% Fi	Free Fr	Free Free	ee Free	e Free	Free	Free	Free	Free	Free	Free
	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.	3.7% 1.	1.9% Fı	Free Fr	Free Free	ee Free	e Free	Free	Free	Free	Free	Free	Free
190532.000	Waffles and wafers	18.0%	B8		12.0%	10.0%	8.0%	6.0%	4.0%	2.0% F	Free F	Free Fi	Free Fr	Free Free	ee Free	e Free	Free	Free	Free	Free	Free	Free
190540.000	Rusks, toasted bread and similar toasted products	%0.6	B7		5.6%	4.5%	3.4%	2.3%	1.1%	Free F	Free	Free Fi	Free Fr	Free Free	ee Free	e Free	Free	Free	Free	Free	Free	Free
1905.90	Other																					
190590.100	1 Bread, ship's biscuits and other ordinary bakers wares, not containing added sugar, honey, eggs, fats, cheese or fruit	%0'6	B7		5.6%	4.5%	3.4%	2.3%	1.1%	Free F	Free F	Free F1	Free Fr	Free Free	ee Free	e Free	Free	Free	Free	Free	Free	Free
190590.200	2 Communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products	6.0%	B10		4.4%	3.8%	3.3%	2.7%	2.2%	1.6% 1.	1.1% 0.	0.5% Fi	Free Fr	Free Free	ee Free	e Free	Free	Free	Free	Free	Free	Free
	3 Other																					
	(1) Containing added sugar																					
190590.311	A Arare, Senbei and similar rice products		Х																			
190590.312	B Biscuits, cookies and crackers	15.0%	B5		7.5%	5.0%	2.5%	Free	Free	Free F	Free F	Free Fi	Free Fr	Free Free	ee Free	e Free	Free	Free	Free	Free	Free	Free
190590.314	C Crisp savoury food products, made from a dough based on potato powder	9:0%	B5		4.5%	3.0%	1.5%	Free	Free	Free F	Free F	Free Fi	Free Fr	Free Free	ee Free	e Free	Free	Free	Free	Free	Free	Free
	D Other																					
190590.313	- Pizza, chilled or frozen	24.0%	B8		16.0%	13.3%	10.7%	8.0%	5.3%	2.7% F	Free F	Free F1	Free Fr	Free Free	ee Free	e Free	Free	Free	Free	Free	Free	Free
190590.319	- Other	25.5%	B5		12.8%	8.5%	4.3%	Free	Free	Free F	Free F	Free Fi	Free Fr	Free Free	ee Free	e Free	Free	Free	Free	Free	Free	Free
	(2) Other																					
190590.321	A Arare, Senbei and similar rice products		×																			

year As from 19th year	re Free	Free	e Free				e Free			e Free		ee Free			e Free						Free	
ar 18th year	Free	Free	Free	_			Free			Free		Free			Free						Free	
ır 17th year	Free	Free	Free				Free			Free		Free			Free						Free	
16th year	Free	Free	Free				Free			Free		Free			Free						Free	
15th year	Free	Free	Free				Free			Free		Free			Free						Free	
14th year	Free	Free	Free				Free			Free		Free			Free						Free	
13th year	Free	Free	Free				Free			Free		Free			Free						Free	
12th year	Free	Free	Free				Free			Free		Free			Free						Free	
11th year	Free	Free	Free				Free			Free		Free			Free						Free	
10th year	Free	Free	Free				Free			Free		Free			Free						Free	
9th year	Free	Free	Free				Free			Free		Free			Free						Free	
8th year	Free	Free	Free				Free			Free		Free			Free						Free	
7th year	Free	Free	Free				Free			Free		Free			Free						Free	_
6th year	Free	Free	Free				Free			Free		Free			Free						Free	_
5th year	Free	Free	Free				Free			Free		Free			Frec						Free	_
4th year	Free	Free	Free				Free			Free		Free			Free						Free	_
3rd year	2.2%	1.5%	3.6%				2.5%			1.8%		1.3%			2.2%						2.7%	_
2nd year	4.3%	3.0%	7.1%				5.0%			3.5%		2.5%			4.5%						5.3%	1
1st year	6.5%	4.5%	10.7%				7.5%			5.3%		3.8%			6.7%						8.0%	_
Note																						
Category	B5	B2	BS	ants			BS			B5		BS			B5					Xq2	BS	
Base rate	13.0%	%0.6	21.3%	her parts of pl			15.0%			10.5%		7.5%			13.4%						16.0%	
Description	B Biscuits, cookies and crackers	C Crisp savoury food products, made from a dough based on potato powder	D Other	Chapter 20 Preparations of vegetables, fruit, nuts or other parts of plants	Vegetables, fruit, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid	Cucumbers and gherkins	1 Containing added sugar	Other	1 Containing added sugar	(2) Sweet com	2 Other	(3) Sweet com	Tomatoes prepared or preserved otherwise than by vinegar or acetic acid	Other	1 Containing added sugar	2 Other	(1) Tomato puree and tomato paste	- In airtight containers	Note: The goods, above mentioned, when used at a bonded manufacturing warehouse for the manufacture of earned fish or shellfash for export and re-exported shall be exempted from extense dary in accordance with the provisions of the Customs Law (Law No. 61 of 1954).	a for the quantity within the limits of a fariff quota for mannifeature of tomato ketching and other tomato success stipulated by a cabinet order which is effective at the time of import and under the conditions set on the yelevant regulations which are effective at the time of import. Note: The turff ignored shall be calculated on the basis of the quantity of prospective domestic demand in the cantum fiscal, pare (April-Amenh) with deduction of the quantity of prospective domestic quantity of prospective domestic production, and also in consideration of international market struition and other relevant conditions.	- Other	
Tariff line	190590.322	190590.323	190590.329		20.01	2001.10	200110.100	2001.90		200190.120		200190.230	20.02	2002.90	200290.100					200290.211	200290.219	

Tariff line	Description	Base rate	Category	Note 1st	1st year 2n	2nd year 3rd	3rd year 4th	4th year 5th	5th year 6th	6th year 7th	7th year 8th year	ar 9th year	ır 10th year	r 11th year	12th year	13th year	14th year	15th year	16th year 1	17th year 1	18th year	As from 19th year
200290.221	- For the quantity within the limits of a tariff quot for manufacture of tomato sauces stipulated by a cabinet cotter which is effective at the time of import and made the conditions set out by relevant regulations which are effective at the time of import and made the conditions set out by relevant regulations which are effective at the time of import Noies: The tariff quota shall be calculated on the basis of the quantity of prospective domestic demand in the current lissal set of Application of the quantity of prospective domestic demand in the current lissal goard (Application) of prospective domestic demand in the debuction of the quantity of prospective domestic production, and also in consideration of the quantity of prospective domestic production, and also in consideration of the quantity of prospective domestic production.		Xq2																			
200290.229	- Other	16.0%	BS	8	8.0%	5.3% 2.5	2.7% F	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 Agaricus																					
	2 Other																					
	(1) In airtight containers not more than 10 kg each including container																					
200310.211	- French mushrooms	13.6%	B5	9	98%	4.5% 2.3	2.3% F	Free	Free F	Free Fi	Free Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
20.04	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, frozen, other than products of heading 20.06																					
2004.10	Potatoes																					
200410.100	1 Cooked, not otherwise prepared	8.5%	B3	2	2.1%	Free Fr	Free F	Free I	Free F	Free Fr	Free Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																					
200410.210	(1) Mashed potatoes	13.6%	B5	9	6.8%	4.5% 2.3	2.3% F	Free F	Free F	Free Fr	Free Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
200410.220	(2) Other	9:0%	B5	4	4.5%	3.0% 1.3	1.5% F	Free F	Free F	Free Fr	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 com	10.5%	B5	5	5.3%	3.5% 1.8	1.8% F	Free I	Free F	Free Fr	Free Free	. Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
200490.120	(2) Other	23.8%	BS	-		7.9% 4.(4.0% F	Free F	Free F	Free Fr	Free Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																					
	(1) Asparagus and leguminous vegetables																					
200490.212	- Leguminous vegetables	17.0%	B10	17	12.4% 1	10.8% 9.2	9.3%	7.7% 6	6.2% 4	4.6% 3.	3.1% 1.5%	6 Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
200490.220	(2) Bamboo shoots	13.6%	BS	9	6.8%	4.5% 2.3	2.3% F	Free F	Free F	Free Fr	Free Free	: Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
200490.230	(3) Sweet corn	7.5%	BS	3	3.8%	2.5% 1.3	1.3% F	Free F	Free F	Free Fr	Free Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	(4) Young corncobs																					
200490.291	- Other	15.0%	B5	7	7.5%	5.0% 2.3	2.5% F	Free F	Free F	Free Fr	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	8.4%	5.6% 2.8	2.8% F	Free	Free F	Free Fr	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	7th year 8th	8th year 9th	9th year 10th year	ear 11th year	ar 12th year	13th year	14th year	15th year	16th year	17th year	18th year	As from 19th year
200510.200	2 Other	12.0%	BS		6.0%	4.0%	2.0%	Free	Free	Free	Free Fi	Free Fr	Free Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
2005.20	Potatoes																					
200520.100	1 Mashed potatoes and potato flakes	%9:£1	B10		9.6%	8.7%	7.4%	6.2%	4.9%	3.7%	2.5% 1.3	1.2% Fr	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%	BS		6.0%	4.0%	2.0%	Free	Free	Free	Free Fi	Free Fr	Free Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
200520.220	(2) Other	%0'6	B7		5.6%	4.5%	3.4%	2.3%	1.1%	Free	Free Fr	Free Fr	Free Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
2005.40	Peas (Pisum sativum)																					
	1 Containing added sugar																					
200540.110	(1) Unshelled	13.4%	RS		11.6%	11.0%	10.4%	6.7%	9.1%	8.5%	7.9% 7.	7.3% 6.7	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 P	PIC PI	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%	BS		7.5%	5.0%	2.5%	Free	Free	Free	Free Fr	Free Fr	Free Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	(2) Other																					
200540.222	B Other	13.6%	BS		6.8%	4.5%	2.3%	Free	Free	Free	Free Fr	Free Fr	Free Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Beans (Vigna spp., Phaseolus spp.)																					
2005.51	Beans, shelled																					
	1 Containing added sugar																					
200551.110	(1) In airtight containers, containing tomato puree or other kind of formato preparation and meat of swine, lard or other pig fat	14.0%	B7		8.8%	7.0%	5.3%	3.5%	1.8%	Free	Free Fr	Free Fr	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 P.	PIC PI	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% 1.3	1.5% Fr	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%	BS		6.0%	4.0%	2.0%	Free	Free	Free	Free Fr	Free Fr	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%	9,0%	4.0%	2.0%	Free	Free Fr	Free Fr	Free Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
200560.020	2 Other	12.0%	BS		9.0%	4.0%	2.0%	Free	Free	Free	Free Fr	Free Fr	Free Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
2005.80	Sweet com (Zea mays var. saccharata)																					
200580.100	l Containing added sugar	14.9%	BS		7.5%	5.0%	2.5%	Free	Free	Free	Free Fr	Free Fr	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%	BS		6.7%	4.5%	2.2%	Free	Free	Free	Free Fr	Free Fr	Free Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
200591.900	2 Other	13.6%	BS		6.8%	4.5%	2.3%	Free	Free	Free	Free Fr	Free Fr	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 7	7th year 8ti	8th year 9th	9th year 10	10th year 11	11th year 12	12th year 13	13th year 14	14th year 15	15th year 16	16th year 17	17th year 13	18th year	As from
	(1) Leguminous vegetables (podded out)																						
200599.111	A In artight containers, containing tomato purée or other kind of frontio preparation and meet 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
200599.119	B Other	23.8%	PIC	PIC-7	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC 1	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC
200599.190	(2) Other	13.4%	BS		6.7%	4.5%	2.2%	Free	Free	Free	Free	Free I	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																						
200599.220	(2) Leguminous vegetables (podded out)	17.0%	B7		%9:01	8.5%	6.4%	4.3%	2.1%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
20.06																							
2006.00	Vegetables, fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glace or crystallised)																						
200600.010	1 Marrons glacé	12.6%	B10		9.2%	8.0%	%6.9	5.7%	4.6%	3.4%	2.3%	1.1% I	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																						
200600.021	- Apricots	18.0%	BS		9:0%	6.0%	3.0%	Free	Free	Free	Free	Free I	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, whether or not containing added sugar or other sweetening matter																						
2007.10	Homogenised preparations																						
200710.100	1 Containing added sugar	34.0%	B10		24.7%	21.6%	18.5%	%5.21	12.4%	9.3%	6.2%	3.1% I	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
200710.200	2 Other	21.3%	B10		15.5%	13.6%	11.6%	%2.6	7.7%	5.8%	3.9%	1.9% I	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Other																						
2007.91	Citrus fruit																						
	1 Jams, fruit jellies and marmalades																						
	(1) Containing added sugar																						
200791.111	- Jams	16.8%	B5		8.4%	5.6%	2.8%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
200791.119	- Fruit jellies and marmalades	16.8%	B3		4.2%	Free	Free	Free	Free	Free	Free	Free I	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	(2) Other																						
200791.129	- Fruit jellies and marmalades	12.0%	B5		6.0%	4.0%	2.0%	Free	Free	Free	Free	Free I	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Fruit purée 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% I	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 I	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 I	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																						
	(1) Containing added sugar			1																			
200799.211	- Fruit purée 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
200799.219	- Other	34.0%	BS	\dashv	17.0%	11.3%	5.7%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year 8tl	8th year 9th	9th year 10t	10th year 11	11th year 12	12th year 13	13th year 14th	14th year 15t	15th year 16t	16th year 17t	17th year 18	18th year 1	As from 19th year
	(2) Other																						
200799.221	- Fruit purée and fruit pastes	21.3%	B5		10.7%	7.1%	3.6%	Free	Free	Free	Free	Free F	Free I	Free	Free	Free	Free F	Free I	Free I	Free F	Free	Free	Free
200799.229		21.3%	B10		15.5%	13.6%	11.6%	9.7%	7.7%	5.8%	3.9%	1.9% I	Free	Free	Free	Free	Free F	Free I	Free I	Free I	Free	Free	Free
20.08	Fruit, nuts and other edible parts of plants, otherwise preparted 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 I	Free	Free	Free	Free	Free F	Free	Free	Free I	Free	Free	Free
200811.120	(2) Other	23.8%	B5		11.9%	7.9%	4.0%	Free	Free	Free	Free	Free I	Free	Free	Free	Free	Free F	Free	Free	Free I	Free	Free	Free
	2 Other																						
200811.210	(1) Peanut butter	%0'01	BS		5.0%	3.3%	1.7%	Free	Free	Free	Free	Free F	Free	Free	Free	Free	Free F	Free I	Free	Free I	Free	Free	Free
	(2) Other																						
	- Roasted ground-nuts																						
200811.291	Unshelled	%£"17	B7		13.3%	10.7%	8.0%	5.3%	2.7%	Free	Free	Free F	Free	Free	Free	Free	Free F	Free	Free	Free I	Free	Free	Free
200811.292	Other	%£"17	B7		13.3%	10.7%	8.0%	5.3%	2.7%	Free	Free	Free F	Free	Free	Free	Free	Free F	Free	Free I	Free I	Free	Free	Free
200811.299	- Other	%£'17	B7		13.3%	10.7%	8.0%	5.3%	2.7%	Free	Free	Free F	Free	Free	Free	Free	Free F	Free I	Free I	Free I	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	%0'11	BS		5.5%	3.7%	1.8%	Free	Free	Free	Free	Free F	Free	Free	Free	Free	Free F	Free	Free I	Free F	Free	Free	Free
200819.192	- Other	%0'11	BS		5.5%	3.7%	1.8%	Free	Free	Free	Free	Free F	Free	Free	Free	Free	Free F	Free	Free I	Free F	Free	Free	Free
	B Other	_																					
200819.193	Chestnuts (in artight containers not more than 10 kg each including container), not roasted	%8'91	B7		10.5%	8.4%	6.3%	4.2%	2.1%	Free	Free	Free	Free	Free	Free	Free	Free	Free 1	Free	Free	Free	Free	Free
200819.199	- Other	16.8%	BS		8.4%	9:6%	2.8%	Free	Free	Free	Free	Free F	Free	Free	Free	Free	Free F	Free	Free	Free F	Free	Free	Free
	2 Other																						
	(2) Other																						
	C Coconuts. Brazil nuts. paradise nuts. hazel nuts (Corylus spp.), cashew nuts and gingko nuts																						
200819.226	- Gingko nuts	12.0%	B5		6.0%	4.0%	2.0%	Free	Free	Free	Free	Free F	Free	Free	Free	Free	Free F	Free I	Free I	Free F	Free	Free	Free
	D Other																						
200819.229	(b) Other	12.0%	BS		6.0%	4.0%	2.0%	Free	Free	Free	Free	Free F	Free	Free	Free	Free	Free F	Free	Free	Free I	Free	Free	Free
2008.20	Pineapples																						
	1 Containing added sugar								\exists					-	=	_	-	-	_	_	-		

Tariff line	Description	Base rate	Category	Note 1	1st year 2	2nd year	3rd year	4th year 5	5th year 6th	6th year 7th	7th year 8th year	ear 9th year	ar 10th year	ar 11th year	r 12th year	13th year	14th year	15th year	16th year	17th year	18th year	As from 19th year
	(1) In airtight containers not more than 10 kg each including container, other than in pulp form, chopped or crushed																					
200820.111	Concerning pineapples in this subbaching (1 and 2-(1), for the quantity within the limits of a until open door simpliated by a cabinet order which is effective at the time of more and a contract and united the conditions set out by relevant regulations which are effective at the time of course of the conditions and the conditions and the time of more officetive at the time of moort																					
	Note: The tarriff quota shall be ucloudated out houses of the quantity of prospective domestic demand in the current fissal, year (April-Alzer) with deduction of the quantity of prospective domestic production with deduction of the quantity of prospective domestic production (only the goods produced with advances fresh interapples), 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.	30.53 yen/kg 29.70 yen/kg 28.88 yen/kg 28.05	3.88 yen/kg 28		35 yen/kg 28.0;	5 yen/kg 28.05	yearkg 28 05 yeark	en/kg 28.05 ye.	n/kg 28.05 yer	/kg 28.05 yen/,	kg 28.05 yen/k	g 28.05 yen/kg	28.05 yen/kg	28.05 yen/kg	28.05 yen/kg	28.05 yen/kg 2	8.05 yen/kg 28	8.05 yen/kg
	(2) Other																					
200820.191	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.	4.6% 2.3%	% Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
200820.199	B Other	46.8%	B10		34.0%	29.8%	25.5%	21.3%	17.0%	12.8% 8.	8.5% 4.3%	% Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																					
	(1) In airtight containers not more than 10 kg each including container, other than in pulp form, chopped or crushed																					
200820.211	- For "the Pooled Quota"		Xq2																			
200820.219	Other	33 yen/kg	R15	30.:	53 yen/kg 29.	30.53 yen/kg 29.70 yen/kg 28.88 yen/kg 28.05	3.88 yen/kg 28	3.05 yen/kg 28.1	35 yen/kg 28.0;	5 yen/kg 28.05	1 and 2 N G yearling 2N G year	en/kg 28.05 ye.	n/kg 28.05 yer	ukg 28.05 yen/.	kg 28.05 yen/k	g 28.05 yen/kg	28.05 yen/kg	28.05 yen/kg	28.05 yen/kg	28.05 yen/kg 2	8.05 yen/kg 28	8.05 yen/kg
200820.290	(2) Other	25.5%	B10		18.5%	16.2%	13.9%	11.6%	9.3% 7	7.0% 4.	4.6% 2.3%	% Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
2008.30	Citrus fruit																					
	1 Containing added sugar																					
200830.110	(1) In pulp form	29.8%	B10		21.7%	%0.61	16.3%								Free	Free	Free	Free	Free	Free	Free	Free
200830.190	(2) Other	23.8%	BS		11.9%	7.9%	4.0%	Free	Free	Free F	Free Free	e Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																					
200830.210	(1) In pulp form	21.3%	BS		10.7%	7.1%	3.6%	Free			Free Free	re Free		Free	Free	Free	Free	Free	Free	Free	Free	Free
200830.290	(2) Other	17.0%	BS		8.5%	5.7%	2.8%	Free	Free	Free F	Free Free	re Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
2008.40	Pears																					
	l 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 F	Free Free	e Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
200840.119	B Other	21.0%	BS		10.5%	7.0%	3.5%	Free	Free	Free F	Free Free	e Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	(2) Other									_			_									

No. 10 N	Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year (6th year 7th	7th year 8th year	ear 9th year	ar 10th year	ır 11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	As from 19th year
The control of the co	200840.191	A In airtight containers	10.8%	BS		5.4%	3.6%	1.8%	Free	Free					Free	Free	Free	Free	Free	Free	Free	Free	Free
	200840.199	B Other	15.0%	BS		7.5%	5.0%	2.5%	Free	Free					Free	Free	Free	Free	Free	Free	Free	Free	Free
Notice that the control of the contr		2 Other																					
The continuation of the co		(1) In pulp form																					
Mathematic Mathematic	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
The Symphology of the control of the	200840.219	B Other	15.0%	BS		7.5%	5.0%	2.5%	Free	Free					Free	Free	Free	Free	Free	Free	Free	Free	Free
Monthermound of the control of the c		(2) Other																					
House the continue of the cont	200840.291	A In airtight containers	%0'6	B7		5.6%	4.5%	3.4%	2.3%	1.1%					Free	Free	Free	Free	Free	Free	Free	Free	Free
Horizontide continue Horizontida continue	200840.299	B Other	10.8%	B5		5.4%	3.6%	1.8%	Free	Free					Free	Free	Free	Free	Free	Free	Free	Free	Free
The content abade and the content abade and	2008.50	Apricots																					
The control of the co		1 Containing added sugar																					
The control of the co	200850.110	(1) In pulp form	15.0%	BS		7.5%	5.0%	2.5%	Free	Free					Free	Free	Free	Free	Free	Free	Free	Free	Free
Ottobal Continuent 1	200850.190	(2) Other	15.0%	BS		7.5%	5.0%	2.5%	Free	Free					Free	Free	Free	Free	Free	Free	Free	Free	Free
The continue control of the contro		2 Other																					
Declination of the control of the co	200850.210	(1) In pulp form	12.0%	BS		%0.9	4.0%	2.0%	Free	Free					Free	Free	Free	Free	Free	Free	Free	Free	Free
Decimination of the continue of the control of the	200850.290	(2) Other	12.0%	BS		6.0%	4.0%	2.0%	Free	Free					Free	Free	Free	Free	Free	Free	Free	Free	Free
Communication between Section	2008.60	Cherries																					
The control of the co		1 Containing added sugar																					
October 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	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
1 Columnity Colu	200860.190	(2) Other	15.0%	B5		7.5%	5.0%	2.5%	Free	Free					Free	Free	Free	Free	Free	Free	Free	Free	Free
The continue of the continue		2 Other																					
Frontioning blother methods of the continuity of	200860.210	(1) In pulp form	12.0%	BS		6.0%	4.0%	2.0%	Free	Free					Free	Free	Free	Free	Free	Free	Free	Free	Free
The containing solutions contained: The containing abbordament of the containing and contained: The containing abbordament of the containing and contained: The containing abbordament of the containing and contained: The containing and contained	200860.290	(2) Other	12.0%	BS		6.0%	4.0%	2.0%	Free	Free					Free	Free	Free	Free	Free	Free	Free	Free	Free
Comining added signs Si Si Si Si Si Si Si Si Si Si Si Si Si	2008.70	Peaches, including nectarines																					
Hamily contained 13% 18%		1 Containing added sugar																					
A contraction of the strict of the contract of		(1) In pulp form																					
Other 1 2,9% 11% 19% 15% 18% 24% 74% Free Fr	200870.111	A In airtight containers	21.3%	BS		10.7%	7.1%	3.6%	Free	Free					Free	Free	Free	Free	Free	Free	Free	Free	Free
Other C) Other B S May B May	200870.119	B Other	29.8%	B10		21.7%	%0.61	16.3%	13.5%	10.8%					Free	Free	Free	Free	Free	Free	Free	Free	Free
Althority containers		(2) Other																					
(b) Other 8 % 8 % 1 % 1 % Free Free <t< td=""><td></td><td>A In airtight containers</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></t<>		A In airtight containers																					
Dother Bother Bit Mark Bit Mar	200870.192	(b) Other	8.0%	B5		4.0%	2.7%	1.3%	Free	Free					Free	Free	Free	Free	Free	Free	Free	Free	Free
2 Other 2 Other 2 Other 4 She distributed containing added sagar 5 She distributed at a supplemental containing added sagar 5 She distributed at a supplemental containing added sagar 5 She distributed at a supplemental containing added sagar 5 She distributed at a supplemental containing added sagar 5 She distributed at a supplemental containing added sagar Free distributed sagar	200870.199	B Other	13.4%	B5		6.7%	4.5%	2.2%	Free	Free					Free	Free	Free	Free	Free	Free	Free	Free	Free
(1) In pull form A la mitigliate containers I Low B S S S S S N S S S S S S S S S S S S S		2 Other																					
An analytic denominating of the containing denominating of the containing denominating of the containing added sugar. An analytic denominating denomination denomination deno		(1) In pulp form																					
Bother Bo	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
(2) Other (2) Other (2) Other (3) Other Free F	200870.219	B Other	21.3%	BS		10.7%	7.1%	3.6%	Free	Free					Free	Free	Free	Free	Free	Free	Free	Free	Free
99 BOther B 96 May B 5 May B 5 May B 5 May B 5 May B 5 May B 5 May B 5 May B 5 May B 6		(2) Other																					
Stra	200870.299	B Other	9.6%	BS		4.8%	3.2%	1.6%	Free	Free					Free	Free	Free	Free	Free	Free	Free	Free	Free
1 Cortataining added sugar	2008.80	Strawberries																					
		l Containing added sugar					_	_															

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year 6	6th year 7t	7th year 8th	8th year 90	9th year 10	10th year	11th year 12	12th year 13t	13th year 14	14th year 15	15th year 10	16th year	17th year 1	18th year	As from
١,	4	200 100	ì		7000 000	1000			+	+	+	+	-	_	-	-	+	_	+	_	4	+	r year
200880.110	(1) In pulp form	21.0%	B2		10.5%	7.0%	3.5%	Free						Free					Free	Free	Free	Free	Free
200880.190	(2) Other	11.0%	B5		5.5%	3.7%	1.8%	Free	Free	Free	Free F	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																						
200880.210	(1) In pulp form	15.0%	BS		7.5%	5.0%	2.5%	Free	Free	Free	Free F	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
200880.290	(2) Other	12.0%	BS		96.0%	4.0%	2.0%	Free	Free	Free	Free F		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%	BS		7.5%	5.0%	2.5%	Free	Free	Free	Free F	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Cranberries (Vaccinium macrocarpon, Vaccinium oxycoccos, Vaccinium vitis- idaea)																						
	1 Containing added sugar																						
200893.110	(1) In pulp form	29.8%	B10		21.7%	19.0%	16.3%	13.5%	10.8%	8.1%	5.4% 2	2.7%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																						
200893.210	(1) In pulp form	21.3%	BS		10.7%	7.1%	3.6%	Free	Free	Free	Free F	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
200893.220	(2) Other	12.0%	BS		9,0.9	4.0%	2.0%	Free	Free	Free	Free F	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	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	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 F	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 F	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Other																						
200899.100	1 Ume (fruit of Mume plum)	12.0%	B5		6.0%	4.0%	2.0%	Free	Free	Free	Free F	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																						
	(1) Containing added sugar																						
	A In pulp form																						
200899.215	(b) Other	29.8%	B10		21.7%	%0.61	16.3%	13.5%	10.8%	8.1%	5.4% 2	2.7%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	(2) Other																						
	A In pulp form																						
	(a) Bananas, avocados and prunes																						
200899.222	- Prunes	15.0%	B5		7.5%	5.0%	2.5%	Free	Free	Free	Free F	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 F	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	B Other																						
200899.228	(c) Frozen taros (Colocasia spp.)	10.0%	B5		5.0%	3.3%	1.7%	Free	Free	Free	Free F	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	(d) Other																						
200899.251	- Sweetpotatoes, whole orn pieces, dred 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
l																							

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year 1	17th year	18th year	As from 19th year
200899.259	- Other	12.0%	B5		6.0%	4.0%	2.0%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
20.09	Fruit juices (including grape must) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter																						
	Orange juice																						
2009.11	Frozen																						
	1 Containing added sugar																						
200911.110	(1) Not more than 10% by weight of sucrose, naturally and artificially contained	25.5%	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
200911.190	(2) Other	29.8% or 23 yen/kg, whichever is the greater	8 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 8 yen/kg, w whichever is the greater	10.8% or 8.8.36 yen/kg, whichever is w	8.1% or 6.27 5. yen/kg, whichever is w the greater t	5.4% or 4.18 2.7 yen/kg, whichever is wh the greater th	2.7% or 2.09 yen/kg, whichever is the greater	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																						
200911.210	(1) Not more than 10% by weight of sucrose	21.3%	BS		10.7%	7.1%	3.6%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
200911.290	(2) Other	25.5%	B5		12.8%	8.5%	4.3%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
2009.12	Not frozen, of a Brix value not exceeding 20																						
	1 Containing added sugar																						
200912.110	(1) Not more than 10% by 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
200912.190	(2) Other	29.8% or 23 yen/kg, whichever is the greater	s B10		21.7% or 16.73 yen/kg, whichever is	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 8 yen/kg, w whichever is the greater	8.36 yen/kg, whichever is w the greater	8.1% or 6.27 5. yen/kg, whichever is w	5.4% or 4.18 2.7 yen/kg, whichever is wh the greater th	2.7% or 2.09 yen/kg, whichever is the greater	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																						
200912.210	(1) Not more than 10% by weight of sucrose	21.3%	B10		15.5%	13.6%	11.6%	9.7%	7.7%	5.8%	3.9%	1.9%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
200912.290	(2) Other	25.5%	B10		18.5%	16.2%	13.9%	11.6%	9.3%	7.0%	4.6%	2.3%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
2009.19	Other																						
	l 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
200919.190	(2) Other	29.8% or 23 yen/kg, whichever is the greater	8 B10		21.7% or 16.73 yen/kg, whichever is the greater	19.0% or 14.64 yen/kg, whichever is	16.3% or 12.55 yen/kg, whichever is the greater	13.5% or 10.45 yen/kg, whichever is the greater	8.36 yen/kg, whichever is w the greater	8.1% or 6.27 5. yen/kg, whichever is w	5.4% or 4.18 2.7 yen/kg, whichever is wh the greater th	2.7% or 2.09 yen/kg, whichever is the greater	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																						
200919.210	(1) Not more than 10% by weight of sucrose	21.3%	B10		15.5%	13.6%	11.6%	9.7%	7.7%	5.8%	3.9%	1.9%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
200919.290	(2) Other	25.5%	B5		12.8%	8.5%	4.3%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Grapefruit (including pomelo) juice																						
2009.21	Of a Brix value not exceeding 20																						

Company and Automatic National Company and Automatic Nationa	Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year 7	7th year 8tl	8th year 91	9th year	10th year	11th year	12th year	13th year 1	14th year 1	15th year 1	16th year	17th year	18th year	As from 19th year
Continue Continue		1 Containing added sugar																						
Part Control	200921.110	(1) Not more than 10% by weight of sucrose, naturally and artificially contained		B7		14.4%	11.5%	8.6%	5.8%	2.9%	Free		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
1,000, 1	200921.190		29.8% or 23 yen/kg, whichever is the greater			18.6% or 14.38 yen/kg, whichever is v	14.9% or 11.50 yen/kg, whichever is	11.2% or 7 3.63 yen/kg, whichever is w the greater	yen/kg, yen/kg, vhichever is w the greater t	7% or 2.88 yen/kg, hichever is he greater	Free			Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
This continue that the problem of		2 Other																						
Continue and con	200921.210	(1) Not more than 10% by weight of sucrose		B7		11.9%	9.6%	7.2%	4.8%	2.4%	Free			Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
Continue between Continue be	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
Colorate contact bit by the co	2009.29	Other																						
1.		1 Containing added sugar																						
This control between the	200929.110	(1) Not more than 10% by weight of sucrose, naturally and artificially contained		B7		14.4%	11.5%	8.6%	5.8%	2.9%	Free		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
2004-0.10 A contain thick by weight 11.5%	200929.190		29.8% or 23 yen/kg, whichever is the greater			18.6% or 14.38 yen/kg, whichever is v	14.9% or 11.50 yen/kg, whichever is	11.2% or 7.3.63 yen/kg, whichever is v the greater	yen/kg, whichever is whichever is whichever is which greater the g	7% or 2.88 yen/kg, hichever is he greater	Free			Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
1. 1. 1. 1. 1. 1. 1. 1.		2 Other																						
1 1 1 1 1 1 1 1 1 1	200929.210	(1) Not more than 10% by weight of sucrose		B7		11.9%	9.6%	7.2%	4.8%	2.4%	Free			Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
This concentration of the co	200929.290	(2) Other	25.5%	BS		12.8%	8.5%	4.3%	Free	Free	Free			Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
1. Containing abbot by experiment 2.0 Meritarian evaces fund 2.0 Meritarian		Juice of any other single citrus fruit																						
1 1 1 1 1 1 1 1 1 1	2009.31	Of a Brix value not exceeding 20																						
10 10 10 10 10 10 10 10		1 Containing added sugar																						
90 (2) Other Column (2) Other Column (3) (2) Other Column (3) (3) (3) (4) (4) (4) (4) (4) (4) (4) (4) (4) (4	200931.110	(1) Not more than 10% by weight of sucrose, naturally and artificially contained		BS		11.5%	7.7%	3.8%	Free	Free	Free		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
2 Other Clubration by weight (1) Not more than 10% by weight (2) Solution by a contact than 10% by weight (3) Not more than 10% by weight (3) Solution by a contact than 10% by a contact than 10%	200931.190		29.8% or 23 yen/kg, whichever is the greater			21.7% or 16.73 yen/kg, whichever is v	19.0% or 14.64 yen/kg, vhichever is v	16.3% or 12.55 yen/kg, whichever is w	13.5% or 10.45 8 yen/kg, w vhichever is the greater	10.8% or 8. 36 yen/kg, hichever is wl	yen/kg, ; iichever is wh	% or 4.18 2.79 ven/kg, yu ichever is which a greater the		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
1) Not more than 10% by weight of starces 1) 14% 15% 18% 1.5%		2 Other																						
19 Colter		(1) Not more than 10% by weight of sucrose																						
90 Other Colther S 5.5% B 5 12.8% 8.5% 4.3% Free Free Free Free Free Free Free Fre	200931.219	C Other	19.1%	B5		9.6%	6.4%	3.2%	Free	Free	Free			Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
Other 1 Containing added sugar 10 (1) Not more than 10% by weight and artically contained added sugar. 10 (1) Not more than 10% by weight and artically contained and artically contained and artically contained artically contained artical sugar.	200931.290	(2) Other	25.5%	BS		12.8%	8.5%	4.3%	Free	Free	Free			Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
1 Containing added sugar. (1) Not more than 10% by weight 23.0% BS 11.5% 7.7% 3.8% Free Free Free Free Free Free Free Fre	2009.39	Other																						
(1) Not more than 10% by weight 23.0% B5 11.5% 7.7% 3.8% Free Free Free Free Free Free Free Fre		l Containing added sugar																						
	200939.110	(1) Not more than 10% by weight of sucrose, naturally and artificially contained		BS		11.5%	7.7%	3.8%	Free	Free	Free		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

This column This column	Tariff line	Description	Base rate	Category	Note 1st year	ear 2nd year	year 3rd year	ar 4th year	r 5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year 1	14th year 1	15th year 16t	16th year 17	17th year 1	18th year	As from 19th year
String Continue between 1975 String St	200939.190		29.8% or 23 yen/kg, whichever is the greater		21.79, 16.7 yen/k whichev the gre	6 or 19.0% 73 14.0 kg, yen/l ver is whicher	% or 16.3% 64 12.5: kg, yen/k _l ver is whichew eater the grea	or 13.5% c 5 10.45 g, yen/kg er is whichevel tter the greats	8.36 yen/k ₁ whichever is the greater	8.1% or 6.2 yen/kg, is whichever in 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
The continue and the		2 Other																					
1 1 1 1 1 1 1 1 1 1		(1) Not more than 10% by weight, of sucrose																					
The control of the	200939.219	C Other	19.1%	B5	9.6				Free	Free	Free	Free	Free	Free	Free	Free	Free	Free		Free	Free	Free	Free
The composition of the control of	200939.290	(2) Other	25.5%	BS	12.8				Free	Free	Free	Free	Free	Free	Free	Free	Free	Free		Free	Free	Free	Free
Contaminate between the contaminate of the contaminate between the contamination the contaminate between the contaminate between the contaminate bet		Pineapple juice																					
The contact path and particular and the contact path and the contact p	2009.41	Of a Brix value not exceeding 20																					
The control of the		1 Containing added sugar																					
Particular Par	200941.110	(1) Not more than 10% by weight of sucrose, naturally and artificially contained		B10	16.7					6.3%	4.2%	2.1%	Free	Free	Free	Free	Free	Free		Free	Free	Free	Free
10 Colored Col	200941.190		29.8% or 23 yen/kg, whichever is the greater		21.79 16.7 yen/k whichev the gre	6 or 19.0% 73 14.6 kg, yen/l ver is whicher	% or 16.3% 64 12.5: kg, yen/kj ver is whichew	or 13.5% c 5 10.45 g, yen/kg er is whichever ter the greats	8.36 yen/k ₁ whichever is the greater	8.1% or 6.2 yen/kg, is whichever it	yen/kg, yen/kg, vhichever is the greater	2.7% or 2.09 yen/kg, whichever is the greater	Free	Free	Free	Free	Free	Free		Free	Free	Free	Free
10. Glibkoure that (1914) weight 19.79 11.05 11.		2 Other																					
Mathematical columna global dagera 2.5 cm 1.5 cm 1.6 cm	200941.210	(1) Not more than 10% by weight of sucrose		B10	13.9			∞		5.2%	3.5%	1.7%	Free	Free	Free	Free	Free	Free		Free	Free	Free	Free
Continuity decorations decor	200941.290	(2) Other	25.5%	B10	18.5					7.0%	4.6%	2.3%	Free	Free	Free	Free	Free	Free		Free	Free	Free	Free
1 Containing ablied signst Figure 1 Containing ablied signst Figure 1 Containing ablied signst Figure 1 Containing ablied signst Figure 1 Containing ablied signst Figure 1 Containing ablied signst Figure 1 Containing ablied signst Figure 1 Containing ablied signst Figure 1 Containing ablied signst Figure 1 Containing ablied signst Figure 1 Containing ablied signst Figure 1 Containing ablied signst Figure 1 Containing ablied signst Figure 1 Containing ablied signst Figure 1 Containing ablied signst Figure 2 Containing ablied signst Figure 1 Containing ablied signst Figure 1 Containing ablied signst Figure 1 Containing ablied signst Figure 1 Containing ablied signst Figure 1 Containing ablied signst Figure 1 Containing ablied signst Figure 1 Containing ablied signst Figure 1 Containing ablied signst Figure 1 Containing ablied signst Figure 2 Containing ablied signst Figure 2 Containing ablied signst Figure 1 Containing ablied signst Figure 2 Containing ablied signst Figure 2 Containing ablied signst Figure 2 Containing ablied signst Figure 2 Containing ablied signst Figure 2 Containing ablied signst Figure 2 Containing ablied signst Figure 2 Containing ablied signst Figure 3 Containing ablied signst Figure 3 Containing ablied signst Figure 3 Containing ablied signst Figure 3 Containing ablied signst Figure 3 Containing ablied signst Figure 3 Containing ablied signst Figure 3 Containing ablied signst Figure 3 Containing ablied signst Figure 3 Containing ablied signst Figure 3 Containing ablied signst Figure 3 Containing ablied signst Figure 3 Containing ablied signst Figure 3 Containing ablied signst Figure 3 Containing ablied signst Figure 3 Containing ablied signst Figure 3 Containing ablied signst Figure 3 Containing Figure 3 Containing ablied signst Figure 3 Containing Figure 3 Containing ablied signst Figure 3 Containing ablied signst Figure 3 Containing ablied signst Figure 3 Containing ablied signst Figure 3 Containing ablied signst Figure 3 Containing ablied signst Figure 3 Containing ablied signst Figure	2009.49	Other																					
10 discrete than 100kby weight a contained by the contain		l Containing added sugar																					
9	200949.110	(1) Not more than 10% by weight of sucrose, naturally and artificially contained		B10	16.7					6.3%	4.2%	2.1%	Free	Free	Free	Free	Free	Free		Free	Free	Free	Free
10 Control con	200949.190		29.8% or 23 yen/kg, whichever is the greater		21.79 16.7 yen/k whichev	6 or 19.0% 73 14.6 kg, yen/l ver is whicher	% or 16.3% 64 12.5; kg, yen/k; ver is whichew a fee grea	or 13.5% c 5 10.45 g, yen/kg er is whichever ter the greats		8.1% or 6.2 yen/kg, is whichever it 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
10 (1) Not more than 10% by weight [1914, B104] [1914, B105] [1915, B105, B105] [1915, B105] [1915, B105] [1915, B105, B105] [1915, B105, B105] [1915, B105, B105] [1915, B105, B105, B105] [1915, B105,	2 Other																						
90 Tournet biline best bilines and containing added sugart. By 50 to the containing added sugart. By 50 to t	200949.210	(1) Not more than 10% by weight of sucrose		B10	13.9			8	6.9%	5.2%	3.5%	1.7%	Free	Free	Free	Free	Free	Free		Free	Free	Free	Free
Tomato juice Tomato juice Toward single state of the containing added signary and solution and the containing added signary and solution and the containing added signary and solution and the containing added signary and solution and the containing added signary and solution and the containing added signary and solution and the containing added signary and solution and the containing added signary and solution and the containing added signary and solution and the containing added signary and solution and sol	200949.290	(2) Other	25.5%	B10	18.5			1		7:0%	4.6%	2.3%	Free	Free	Free	Free	Free	Free		Free	Free	Free	Free
00 International ded dug signated and sugarty and below signation and ded dug signation and ded dug signation and ded dug signation and ded dug signation and ded dug signation and ded dug signation and ded dug signation and ded dug signation and ded dug signation and ded dug signation and ded dug signation and ded dug signation and ded dug signation and ded dug signation and ded dug signation and ded dug signation and ded dug signation and dug signation and ded dug signation and	2009.50	Tomato juice																					
20 Cathering Each and Salary Englands and Sala	200950.100	1 Containing added sugar	29.8%	B5	14.9				Free	Free	Free	Free	Free	Free	Free	Free	Free	Free		Free	Free	Free	Free
Crops biliace (including grape mask) Crops biliace (i	200950.200	2 Other	21.3%	BS	10.7				Free	Free	Free	Free	Free	Free	Free	Free	Free	Free		Free	Free	Free	Free
Of a Brx value not exceeding 30 1 Containing added sugar 10 (1) Not none thanking and a sugar of a shared manning and a sugar attiticially comparing and a sugar attiticial to a sugar attitical to a sugar attitication attitical to a sugar attitication attitical to a sugar attitication attitical to a sugar attitication attitical to a sugar attitication attitical to a sugar attitication attitical to a sugar attitication attitical to a sugar attitication attitical to a sugar attitication attitica		Grape juice (including grape must)																					
1 Containing added sugar. (1) Not more than 10% by weight of sacroso, naturally and artificially contained	2009.61	Of a Brix value not exceeding 30																					
(1) Not more than 10% by weight 23.0% B5 11.3% 7.7% 3.8% Free Free Free Free Free Free Free Fre		1 Containing added sugar																					
	200961.110	(1) Not more than 10% by weight of sucrose, naturally and artificially contained		B5	11.5				Free	Free	Free	Free	Free	Free	Free	Free	Free	Free		Free	Free	Free	Free

ear As from	Free	Free			Free	Free		Free				Free	Free		Free	Free			Free	Free		Free	Free		
ır 18th year	Free	Free			Free	Free		Free				Free	Free		Free	Free			Free	Free		Free	Free		
17th year	Free	Free			Free	Free		Free				Free	Free		Free	Free			Free	Free		Free	Free		
16th year	Free	Free			Free	Free		Free				Free	Free		Free	Free			Free	Free		Free	Free		
15th year	Free	Free			Free	Free		Free				Free	Free		Free	Free			Free	Free		Free	Free		
14th year	Free	Free			Free	Free		Free				Free	Free		Free	Free			Free	Free		Free	Free		
13th year	Free	Free			Free	Free		Free				Free	Free		Free	Free			Free	Free		Free	Free		
12th year	Free	Free			Free	Free		Free				аы.	Free		Free	Free			Free	Free		Free	Free		
11th year	Free	Free			Free	Free		Free				Free	Free		Free	Free			Free	Free		Free	Free		
10th year	Free	Free			Free	Free		Free				Free	Free		Free	Free			Free	Free		Free	Free		
9th year	Free	Free			Free	Free		Free				Free	Free		Free	Free			Free	Free		Free	Free		
8th year	Free	Free			Free	2.7% or 2.09 yen/kg, whichever is the greater		2.3%				2.1%	3.1% or 2.09 yen/kg, whichever is the greater		1.7%	2.7%			2.1%	3.1% or 2.09 yen/kg, whichever is the greater		Free	Free		
7th year	Free	Free			Free	5.4% or 4.18 yen/kg, whichever is the greater		4.6%				4.2%	5.2% or 4.18 yen/kg, whichever is the greater		3.5%	5.4%			4.2%	5.2% or 4.18 yen/kg, whichever is the greater		Free	Free		
6th year	Free	Free			Free	8.1% or 6.27 yen/kg, whichever is the greater		7.0%				6.3%	9.3% or 6.27 yen/kg, whichever is the greater		5.2%	8.1%			6.3%	9.3% or 6.27 yen/kg, whichever is the greater		Free	Free		
5th year	Free	Free			Free	10.8% or 8.36 yen/kg, whichever is the greater		9.3%				8.4%	12.4% or 8.36 yen/kg, whichever is the greater		6.9%	10.8%			8.4%	12.4% or 8.36 yen/kg, whichever is the greater		2.4%	3.7%		
4th year	Free	Free			Free	13.5% or 10.45 yen/kg, whichever is the greater		11.6%				10.5%	15.5% or 10.45 yen/kg, whichever is the greater		8.7%	13.5%			10.5%	15.5% or 10.45 yen/kg, whichever is the greater		4.8%	7.5%		
3rd year	5.0% or 3.83 yen/kg, whichever is the greater	3.2%			3.8%	16.3% or 12.55 yen/kg, whichever is		13.9%				12.5%	18.5% or 12.55 yen/kg, whichever is the greater		10.4%	16.3%			12.5%	18.5% or 12.55 yen/kg, whichever is the greater		7.2%	11.2%		
2nd year	yen/kg, yen/kg, whichever is the greater	6.4%			7.7%	19.0% or 14.64 yen/kg, whichever is the greater		16.2%				14.6%	21.6% or 14.64 yen/kg, whichever is the greater		12.2%	19.0%			14.6%	21.6% or 14.64 yen/kg, whichever is the greater		9.6%	14.9%		
1st year	14.9% or 11.50 yen/kg, whichever is the greater	%9.6			11.5%	21.7% or 16.73 yen/kg, whichever is the greater		18.5%				16.7%	24.7% or 16.73 yen/kg, whichever is the greater		13.9%	21.7%			16.7%	24.7% or 16.73 yen/kg, whichever is the greater		11.9%	18.6%		
Note	·												-												
Category	BS	B5			B3	B10		B10				B10	B10		B10	B10			B10	B10		B7	B7		
Base rate	29.8% or 23 yen/kg, whichever is the greater	19.1%			23.0%	29.8% or 23 yen/kg, whichever is the greater		25.5%				23.0%	34.0% or 23 yen/kg, whichever is the greater		19.1%	29.8%			23.0%	34.0% or 23 yen/kg, whichever is the greater		19.1%	29.8%		
Description	(2) Other	2 Other	Other	1 Containing added sugar	(1) Not more than 10% by weight of sucrose, naturally and artificially contained	(2) Other	2 Other	(2) Other	Apple juice	Of a Brix value not exceeding 20	1 Containing added sugar	(1) Not more than 10% by weight of sucrose, naturally and artificially contained	(2) Other	2 Other	(1) Not more than 10% by weight of sucrose	(2) Other	Other	1 Containing added sugar	(1) Not more than 10% by weight of sucrose, naturally and artificially contained	(2) Other	2 Other	(1) Not more than 10% by weight of sucrose	(2) Other	Juice of any other single fruit or vegetable	Cranberry (Laccinium macrocarpon, Laccinium oracoccas Vaccinium vitis-
Tariff line	200961.190	200961.200	2009.69		200969.110	200969.190		200969.290		2009.71		200971.110	200971.190		200971.210	200971.290	2009.79		200979.110	200979.190		200979.210	200979.290		2009.81

	Description	Base rate	Category	Note 1st	1st year 2n	2nd year 3r	3rd year 4	4th year 5	5th year 61	6th year 7th	7th year 8th year	ear 9th year	ear 10th year	ear 11th year	year 12th year	ear 13th year	ar 14th year	r 15th year	16th year	17th year	18th year	As from 19th year
	1 Containing added sugar																					
200981.110	(1) Not more than 10% by weight of sucrose, naturally and artificially contained	23.0%	B5		11.5%	7.7%	3.8%	Free	Free	Free	Free Free	De Free	Free	e Free	ee Free	Free	Free	Free	Free	Free	Free	Free
200981.190	(2) Other	29.8% or 23 yen/kg, whichever is the greater	BS	14. 1. yer which	14.9% or 11.50 ye, yen/kg, whichever is the greater	9.9% or 7.67 5.0% ye yen/kg, ye whichever is which the greater the	5.0% or 3.83 yen/kg, whichever is the greater	Free	Free	Free	Free	se Free	ee Free	e Free	ee Free	e Free	Free	Free	Free	Free	Free	Free
	2 Other																					
200981.210	(1) Not more than 10% by weight of sucrose	19.1%	BS	6	9.6%	6.4%	3.2%	Free	Free	Free	Free Free	ee Free	ee Free	e Free	ee Free	: Free	Free	Free	Free	Free	Free	Free
200981.290	(2) Other	25.5%	BS	12	12.8%	8.5%	4.3%	Free	Free	Free I	Free Free	ee Free	e Free	e Free	ee Free	e 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	De Free	Free	e Free	ee Free	Free	Free	Free	Free	Free	Free	Free
200989.119	B Other	29.8% or 23 yen/kg, whichever is the greater	B5	14. yes which	14.9% or 11.50 ye, yen/kg. whichever is the greater	9.9% or 7.67 5.0% ye yen/kg, ye whichever is which the greater	5.0% or 3.83 yen/kg, whichever is the greater	Free	Free	Free	Free Free	эе Егее	ee Free	e Free	ee Free	e Free	Free	Free	Free	Free	Free	Free
	(2) Other																					
	A Not more than 10% by weight of sucrose																					
200989.122	- Prune juice	14.4%	B5	7.	7.2%	4.8%	2.4%	Free	Free	Free I	Free Free	ee Free	e Free	e Free	ee Free	e Free	Free	Free	Free	Free	Free	Free
200989.123	-Other	19.1%	B5	6	9.6%	6.4%	3.2%	Free	Free	Free	Free Free	ee Free	e Free	e Free	ee Free	e Free	Free	Free	Free	Free	Free	Free
200989.129	B Other	25.5%	B3	9	6.4%	Free	Free	Free	Free	Free I	Free Free	ee Free	e Free	e Free	ee Free	e Free	Free	Free	Free	Free	Free	Free
	2 Vegetable juices																					
200989.210	(1) Containing added sugar	8.1%	BS	4	4.1%	2.7%	1.4%	Free	Free	Free	Free Free	ee Free	e Free	e Free	ee Free	Free	Free	Free	Free	Free	Free	Free
	(2) Other													+								
200989.221	- In airtight containers	9.0%	BS	4	4.5%	3.0%	1.5%	Free	Free	Free	Free Free	e Free	e Free	e Free	ee Free	e Free	Free	Free	Free	Free	Free	Free
200989.231	Carrot juice	7.2%	B5	6	3.6%	2.4%	1.2%	Free	Free	Free	Free Free	e Free	se Free	e Free	ee Free	e Free	Free	Free	Free	Free	Free	Free
	3 Other																					
200989.910	(1) Containing added sugar	13.4%	B3	9.	3.4%	Free	Free	Free	Free	Free	Free Free	e Free	e Free	e Free	ee Free	: Free	Free	Free	Free	Free	Free	Free
2009.90 Mix	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	11.5%	7.7%	3.8%	Free	Free	Free F	Free Free	ee Free	ее Етее	e Free	ee Free	E Free	Free	Free	Free	Free	Free	Free
200990.119	B Other	29.8% or 23 yen/kg, whichever is the greater	B10	21. 11 yes which which the g	21.7% or 19 16.73 1 yen/kg ye whichever is which the greater the	19.0% or 16 14.64 Jennes, 16 yen/kg, 19 whichever is which the greater the	16.3% or 13.5% or 12.55 10.45 yenkg, yenkg, whichever is whichever is the greater	13.5% or 10.45 8.30 yen/kg, whii	10.8% or 8.19 8.36 yenkg, y whichever is whithe greater the	8.1% or 6.27 5.4% yenkg, ye whichever is which the greater the	5.4% or 4.18 2.7% or 2.09 yen/kg, yen/kg, whichever is whichever is the greater the greater	rr 2.09 Rg. Free eater	ee Free	e Free	ee 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 7	7th year 8th	8th year 9th	9th year 10t	10th year 11	11th year 12t	12th year 13t	13th year 14th	14th year 15	15th year 16th	16th year 17t	17th year 18	18th year 1	As from 19th year
	(2) Other																						
200990.121	A Not more than 10% by weight of sucrose	19.1%	BS		9.6%	6.4%	3.2%	Free	Free	Free	Free	Free F	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
200990.129	B Other	25.5%	BS		12.8%	8.5%	4.3%	Free	Free	Free	Free I	Free F	Free	Free	Free	Free	Free F	Free	Free F	Free F	Free	Free	Free
	3 Other																						
200990.910	(1) Containing added sugar	13.4%	B3		3.4%	Free	Free	Free	Free	Free	Free I	Free F	Free	Free	Free I	Free 1	Free F	Free	Free F	Free F	Free	Free	Free
	Chapter 21 Miscellaneous edible preparations																						
21.01	Extracts, essences and concentrates, of coffee, teat on matter and preparations with a basis of these products or with a basis of coffee, tea or mate; resided choony and other reasted 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 coffee																						
2101.11	Extracts, essences and concentrates																						
210111.100	1 Containing added sugar	24.0%	R20		16.8%	14.4%	12.0%	9.6%	9.6%	%9.6	6 %9.6	6 %9.6	5 %9.6	%9.6	9.6%	5 %9.6	6 %9.6	%9.6	6 %9.6	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%	PIC	PIC-5	PIC	PIC	PIC	PIC	PIC	PIC	PIC 1	PIC I	PIC	PIC	PIC	PIC	PIC F	PIC	PIC F	PIC I	PIC	PIC	PIC
	2 Preparations with a basis of coffee																						
	(1) Not less than 30% of natural milk constituents by weight, calculated on the dry matter																						
	A Of a milkfat content, by weight, not exceeding 30%																						
210112.231	- For "the Pooled Quota of other milk products"	25.0%	R6		18.8%	16.7%	14.6%	12.5%	12.5%	12.5%	12.5%	12.5% 12	12.5%	12.5%	12.5% 1:	12.5% 1.	12.5% 12	12.5%	12.5% 12	12.5% 12	12.5%	12.5%	12.5%
210112.232	- Other		×	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	12.5% 1	12.5%	12.5% 1:	12.5% 1.	12.5% 12	12.5%	12.5% 12	12.5% 12	12.5%	12.5%	12.5%
210112.237	- Other		×	s																			
	(2) Other																						
	A Containing added sugar																						
	(a) Less than 50% by weight of sucrose																						
210112.241	- Those, the largest single ingredient of which is sugar by weight	28.0%	B10		20.4%	17.8%	15.3%	12.7%	10.2%	7.6%	5.1%	2.5% F	Free	Free	Free	Free	Free	Free	Free F	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% F	Free]	Free	Free	Free]	Free F	Free	Free F	Free I	Free	Free	Free
210112.246	(b) Other	29.8%	PIC	PIC-5	PIC	PIC	PIC	PIC	PIC	PIC	PIC 1	PIC I	PIC	PIC	PIC	PIC	PIC I	PIC	PIC F	PIC I	PIC	PIC	PIC
210112.249	B Other	15.0%	BS		7.5%	5.0%	2.5%	Free	Free	Free	Free	Free F	Free	Free	Free	Free	Free	Free	Free F	Free	Free	Free	Free

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year 6	6th year 7th	7th year 8th year	ear 9th year	ear 10th year	ar 11th year	ar 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 mate, and preparations with a basis of these extracts, essences or concentrates or with a basis of tea or mate																					
	2 Preparations with a basis of tea or 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%
210120.232	- Other		×	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	12.5% 12.5	.5% 12.5%	% 12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%
210120.237	- Other		X	S																		
	(2) Other																					
	A Containing added sugar																					
	(a) Less than 50% by weight of sucrose																					
210120.241	- Those, the largest single ingredient of which is sugar by weight	21.0%	B10		15.3%	13.4%	11.5%	9.5%	7.6%	5.7% 3.	3.8% 1.9%	% Free	e 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.	3.1% 1.5%	% Free	. Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
210120.246	(b) Other	29.8%	PIC	PIC-5	PIC	PIC	PIC	PIC	PIC	PIC P	PIC PIC	C PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC
210120.247	B Other	15.0%	B5		7.5%	5.0%	2.5%	Free	Free	Free F	Free Free	xe Free	e Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
21.03	Sauces and preparations therefor, mixed condiments and mixed seasonings, mustard flour and meal and prepared mustard																					
210310.000	Soya sauce	7.2%	B5		3.6%	2.4%	1.2%	Free	Free	Free F	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%	BIO		15.5%	13.6%	11.6%	6.7%						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.	3.1% 1.5%	% Free	e 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 F	Free Free	xe Free	e 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 F	Free Free	ж Етее	: Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
210390.120	(2) French dressings and salad dressings	10.5%	BS		5.3%	3.5%	1.8%	Free	Free	Free F	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 F	Free Free	ж 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 vear	3rd vear	4th vear	5th vear	6th vear	7th vear	8th year	9th year	10th year	11th year	12th year 1.	13th year 1-	14th vear 1:	15th vear	16th vear	17th year 1	18th year	As from
			_						+	+	+	+	-	-	+	4	+	-	+	+	_	+	9th year
	1 Containing added sugar																						
	(1) Less than 50% by weight of sucrose																						
	- Those, the largest single ingredient of which is sugar by weight																						
210500.111	- Ice cream	21.0%	R21	s	14.4%	12.2%	10.0%	7.8%	7.8%	7.8%	7.8%	7.8%	7.8%	7.8%	7.8%	7.8%	7.8%	7.8%	7.8%	7.8%	7.8%	7.8%	7.8%
210500.112	- Other	28.0%	B10	s	20.4%	17.8%	15.3%	12.7%	10.2%	7.6%	5.1%	2.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	- Other																						
210500.113	- Ice cream	21.0%	R22	s	14.0%	11.7%	9.3%	7.0%	7.0%	7.0%	7.0%	7.0%	7.0%	7.0%	7.0%	7.0%	7.0%	7.0%	7.0%	7.0%	7.0%	7.0%	7.0%
210500.119	- Other	23.8%	B10	s	17.3%	15.1%	13.0%	10.8%	8.7%	6.5%	4.3%	2.2%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	(2) Other																						
210500.191	- Ice cream	29.8%	R23	s	19.8%	16.5%	13.2%	%8.6	%8.6	%8.6	%8.6	%8.6	%8.6	%8.6	%8.6	%8.6	%8.6	%8.6	%8.6	%8.6	%8.6	%8.6	%8.6
210500.199	- Other	29.8%	R5	s	25.7%	24.4%	23.0%	21.7%	20.3%	%0.61	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 lingest ingredient is vegetable protein and put up in containers for retail sale by weight of less than 500 g each excluding containers.	₩.																					
	- 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 not less than 80% of protein. The largest single ingredient is vegetable protein and put up in containers for retail sale by weight of less than 500 g each excluding container.	10.6%	BS		5.3%	3.5%	1.8%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free						
210610.222	- Other	10.6%	B5		5.3%	3.5%	1.8%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free						
210610.229	B Other	15.0%	BS		7.5%	5.0%	2.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free						

18th year 19th year					6.0% 6.0%	10.5% 10.5%							0.5% Free			6.0% 6.0%	10.5% 10.5%				
17th year 18					6.0%	10.5%							1.0%			9.0%	10.5%				
16th year					6.0%	10.5%							1.5%			%0:9	10.5%				
15th year					6.0%	10.5%							2.0%			6.0%	10.5%				
14th year					6.0%	10.5%							2.5%			%0:9	10.5%				
13th year					6.0%	10.5%							3.0%			9.0%	10.5%				
12th year					6.0%	10.5%							3.5%			%0.9	10.5%				
11th year					6.0%	10.5%							4.0%			6.0%	10.5%				
10th year					%0:9	10.5%							4.5%			%0:9	10.5%				
9th year					6.0%	10.5%							5.0%			%0.9	10.5%				
8th year					6.0%	10.5%							98.9			6.5%	11.5%				
7th year					6.0%	10.5%							8.6%			7.1%	12.4%				
6th year					%0.9	10.5%							10.5%			7.6%	13.4%				
r 5th year					9.0%	10.5%							12.3%			8.2%	14.3%				
r 4th year					90.9%	10.5%							14.1%			8.7%	15.3%				
3rd year					7.0%	12.3%							15.9%			9.3%	16.2%				
2nd year					8:0%	14.0%							17.7%			%8.6	17.2%				
1st year					9:0%	15.8%							19.5%			10.4%	18.1%				
Note							s							s				S			
Category					R6	R6	×					Xq1	B20*	×		RS	R5	X			
Base rate				1.5	12.0%	21.0%				Sept. According to			25.0%			12.0%	21.0%				
Description	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"	- Base for non-alcoholic beverage, food supplement with a basis of vitamins and hydrolysed vegetable protein	- Other	- Other	(2) Other	Prepared edible faits and oils, containing more than 30% and not more than 70% by weight of those of heading 04.05	a riff upon signality within the limits of a tariff quota signalities by a cabiner order which is effective at the time of import and under the conditions set out by relevant regulations which are effective at the time of import	Note: The turiff quota shall be calculated on the basis of 18,977 ton for and in consideration of imported quantity in the preceding fissal, year (April-March), infernational market situation and other relevant conditions.	- The place of origin, New Zealand	— Other	- Other	-For "the Pooled Quota of other milk products"	 Base for non-alcoholic beverage, food supplement with a basis of vitamins and hydrolysed vegetable protein 	- Other	- Other	2 Other	(1) Food preparations, containing more than 30% by weight of one of those, rice, wheat including triticale or barley	A Containing more than 30% by weight of rice
Tariff line	2106.90				210690.111	210690.112	210690.119					210690.121	210690.122	210690.123		210690.124	210690.125	210690.129			

As from 19th year								PIC
18th year 19th								PIC
ır 17th year								PIC
16th year								PIC
15th year								PIC
14th year								PIC
13th year								PIC
12th year								PIC
11th year								PIC
10th year								PIC
9th year								PIC
8th year								PIC
7th year								PIC
6th year								PIC
5th year								PIC
4th year								PIC
3rd year								PIC
2nd year								PIC
1st year								PIC
Note								PIC-1
Category	lbx	×				Xq1		PIC
Base rate							25.0%	Subject to an import mark-up in accordance with Japan's Schedule to the WTO Agreement
Description	Government according to Article 30 of the Jaw for Shahiration of 30 of the Jaw for Shahiration of Shaph-Demond and Price of Shaph-Good (Jaw No. 113 of Shaph-Srood (Jaw No. 113 of 1934), imported to be purchased and sold by alpumese Government an response to a Government an response to a Government an exponse to a Government an exoching to Article 31 of the Jaw, imported with eartification of Minister of Agrendure, Forestry and Fisherse according to the cabinet order concerning rice and others provided by the cabinet order provided by the cabinet order provided in column 3 of other Law Law Law Law Law Law Law Law Law Law	Other	B Other	(a) Containing more than 30% by weight of wheat including triticale	- Imported by Japanesee Goverment according to Article 4.2 of the Law for Subhitzanton of Supply Demand and Price of Staple Demand and Price of Staple Food Law No. 113 of 1994), imported to be purchased and sold by Japanese Goverment in response to a joint application by seller to joint application by seller to on application by seller to on application by seller to imported with extraction of Article 43 of the Law or imported with extriction of Minister of Agriculture, Forestly mad Fisheries according to the cabinet order concerning wheat and others provided by the cabinet order provided in column 3 of paragraph 1 of Article 45 of the Law	For the tariff rate quota in Japan's Schedule to the WTO Agreement	- Other	
Tariff line	210690.517	210690.518			210690.214			

As from 19th year					PIC
18th year 19					PIC
17th year 18					PIC
16th year 17					PIC
15th year 10					PIC
14th year					PIC
13th year					PIC
12th year					PIC
11th year					PIC
10th year					PIC
9th year					PIC
8th year					PIC
7th year					PIC
6th year					PIC
5th year					PIC
4th year					PIC
3rd year					PIC
2nd year					PIC
1st year					PIC
Note	The originating goods classified under this tariff line belong to the subheading the subheading to the originating goods classified under the tariff line tariff line 210690.214				PIC-4
Category	×			Xq1	PIC
Base rate					Subject to an import mark-up in accordance with Japan's Schedule to the WTO Agreement
Description	-Other	(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 Stapic Demand and Price of Stapic Demand and Price of Stapic Demand and Sub Japanese and sold by Japanese of Overnment in response to a joint application by seller to point application by seller to a joint application by Article 43 of the Law or imported with certification of Minister of Agriculture, or imported with certification of Minister of Agriculture, according to the cabinet order concerning when and others provided by the cabine color may obtain a sold pure approvided in column 3 of paragraph 1 of Article 45 of the Law	- For the tariff rate quota in Japan's Schedule to the WTO Agreement	- Other
Tariff line	210690,215		2106500216		

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year (6th year 7	7th year 8th	8th year 9th	9th year 10th	10th year 11th	11th year 12th year	year 13th year	ear 14th year	r 15th year	16th year	17th year	18th year	As from 19th year
210690.219	- Other		×	The originating goods classified under this belong to the subheading makes a makes a relevant tariff commitment on the originating goods classified under the tariff line 21(6690.21).																		
	(2) Other																					
	A Sugar syrup, containing added flavouring or colouring matter																					
210690.221	- Of sugar centrifugal		×	S																		
210690.229	- Other	29.8% or 23 yen/kg whichever is the greater	B10	,	21.7% or 16.73 yen/kg, whichever is w the greater	19.0% or 14.64 yen/kg, whichever is withe greater the	16.3% or 12.55 yen/kg, whichever is withe greater th	13.5% or 10.45 8.3 yen/kg, whichever is the greater	8.36 yen/kg, whichever is wh the greater	8.1% or 6.27 5.4 yen/kg, y whichever is wh the greater th	5.4% or 4.18 2.7% yen/kg, ye whichever is which the greater the	2.7% or 2.09 yen/kg, whichever is the greater	Free Fr	Free	Free Fr	Free Free	Free	Free	Free	Free	Free	Free
210690.230	B Chewing gum	5.0%	B5		2.5%	1.7%	%8.0	Free	Free	Free	Free	Free Fr	Free Fr	Free Fi	Free Free	ee Free	Free	Free	Free	Free	Free	Free
210690.240	C Konnyaku	21.3%	R15		19.7%	19.2%	18.6%	18.1%	18.1%	18.1%	18.1% 18	18.1% 18.	18.1% 18.	18.1% 18	18.1% 18.	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	(a) Preparations with a basis of fruit juices, of an alcoholic strength by volume of less than 1% vol	29.8% or 23 yen/kg whichever is the greater	B5	,	14.9% or 11.50 yen/kg, whichever is the greater	9.9% or 7.67 5.0% or 3.83 yen/kg. yen/kg. whichever is whichever is the greater the greater	5.0% or 3.83 yenkg, whichever is the greater	Free	Free	Free	Free F	Free Fr	Free Fr	Free Fi	Free Fr	Free Free	Free	Free	Free	Free	Free	Free
	E Other																					
	(a) Containing added sugar																					
	Bases for beverage, containing Panax ginseng or its extract																					
210690.251	- Those, the largest single ingredient of which is sugar by weight	28.0%	PIC	PIC-5	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC PI	PIC PI	PIC P	PIC PI	PIC PIC	PIC	PIC	PIC	PIC	PIC	PIC
210690.259	- Other	23.8%	BS		11.9%	7.9%	4.0%	Free	Free	Free	Free I	Free Fr	Free Fr	Free Fi	Free Free	se 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%	BS		6.3%	4.2%	2.1%	Free	Free	Free	Free	Free Fr	Free Fr	Free	Free Fr	Free Free	Free	Free	Free	Free	Free	Free
210690.262	- Other	12.5%	BS		6.3%	4.2%	2.1%	Free	Free	Free	Free	Free Fr	Free Fr	Free Fi	Free Fr	Free Free	Free	Free	Free	Free	Free	Free

As from 19th year	Free				PIC	PIC		Free		PIC	PI C	
18th year 15	Free				PIC	PIC		Free		PIC	A PIC	
17th year 18	Free				PIC	PIC		Free		PIC	DIC .	
16th year 17	Free				PIC	PIC		Free		PIC	HIC .	
15th year 16	Free				PIC	PIC		Free		PIC	DIG .	
14th year 13	Free				PIC	PIC		Free		PIC	HC BIC	
13th year 1-	Free				PIC	PIC		Free		PIC	HC HC	
12th year 1.	Free				PIC	PIC		Free		PIC	HIC .	
11th year 1.	Free				PIC	PIC		Free		PIC	HC HC	
10th year 1	Free				PIC	PIC		Free		PIC	Pi C	
9th year 1	Free				PIC	PIC		Free		PIC	PIC	
8th year	Free				PIC	PIC		2.2%		PIC	PIC	
7th year	Free				PIC	PIC		4.3%		PIC	PIC	
6th year	Free				PIC	PIC		6.5%		PIC	PIC .	
5th year	Free				PIC	PIC		8.7%		PIC	PIC	
4th year	Free				PIC	PIC		10.8%		PIC	DIC .	
3rd year	2.1%				PIC	PIC		13.0%		PIC	PIC	
2nd year	4.2%				PIC	PIC		15.1%		PIC) bic	
1st year	6.3%				PIC	PIC		17.3%		PIC	DIC .	
Note					PIC-5	PIC-5				PIC-5	PIC-7	
Category	B5				PIC	PIC	9X	B10		PIC	PIC	
Base rate	12.5%				28:0%	25.5%	28.0%	23.8%		29.8%	76.30 yen/kg	
Description	- Other	Other	Less than 50% by weight of sucrose	Those, the largest single ingredient of which is sugar by weight	- Containing lactose, milk protein or milkfat	- Other	Simple ingest single ingredient of single ingredient of which is products specified in subbeding 1212.21 by weight	- Other	Other	I Put up in containers for retail side, not more than 500 g each including container container.	miniming has been also been also be a those as for a store and after an analysis as for a store as for a store an analysis as for a store as for a store as for a store as for a store as for a store as for a store as for a store and after an analysis as for a store as for a st	III Other
Tariff line	210690.269				210690.271	210690.272	210690.273	210690.279		210690.281	210690 282	_

As from 19th year		Free	PIC		PIC	PIC				Free				Free			
18th year		Free	PIC		PIC	PIC				Free				Free			
17th year		Free	PIC		PIC	PIC				Free				Free			
16th year		Free	PIC		PIC	PIC				Free				Free			
15th year		Free	PIC		PIC	PIC				Free				Free			
14th year		Free	PIC		PIC	PIC				Free				Free			
13th year		Free	PIC		PIC	PIC				Free				Free			
12th year		Free	PIC		PIC	PIC				Free				Free			
11th year		Free	PIC		PIC	PIC				Free				Free			
10th year		Free	PIC		PIC	PIC				Free				Free			
9th year		Free	PIC		PIC	PIC				Free				Free			
8th year		2.7%	PIC		PIC	PIC				Free				Free			
7th year		5.4%	PIC		PIC	PIC				Free				Free			
6th year		8.1%	PIC		PIC	PIC				Free				Free			
5th year		10.8%	PIC		PIC	PIC				Free				Free			
4th year		13.5%	PIC		PIC	PIC				eari				Free			
3rd year		16.2%	PIC		PIC	PIC				1.7%				2.1%			
2nd year		18.9%	PIC		PIC	PIC				3.3%				4.2%			
1st year		21.6%	PIC		PIC	PIC				9%0'\$				6.3%			
Note			PIC-7		PIC-7	PIC-6		S									
Category		B10	PIC		PIC	PIC		×		BS				BS			
Base rate		29.8%	29.8%		29.8%	29.8%				10.0%				12.5%			
Description	(1) Cordining lactors, mik protein or mik/rat	- Put up in containers for retail sale, not more than 500 g each including container container container container	- Other	(II) Other	- Those the largest single single single of which is of which is sorthiol by weight except for sugar	- Other	(b) Other	Prepared edible fats and oils, containing more than 15% and less than 30% by weight of those of heading 04.05	Bases for beverage, non-alcoholic	Other	Other	Other	I Food supplement with a bass of vitamins or hydrolysed vegetable protein	- Hydrolysed vegetable protein	II Other	(II) Other	- Of products specified in subleading 1212.1
Tariff line		210690.283	210690.284		210690.510	210690.590		210690.291		210690.293				210690.296			

As from 19th year			Free				Free			Free		Free			Free			Free		Free		Free		
18th year			Free				Free			Free		Free			Free			Free		Free		Free		
17th year			Free				Free			Free		Free			Free			Free		Free		Free		
16th year			Free				Free			Free		Free			Free			Free		Free		Free		
15th year			Free				Free			Free		Free			Free			Free		Free		Free		
14th year			Free				Free			Free		Free			Free			Free		Free		Free		
13th year			Free				Free			Free		Free			Free			Free		Free		Free		
12th year			Free				Free			Free		Free			Free			Free		Free		Free		
11th year			Free				Free			Free		Free			Free			Free		Free		Free		
10th year			Free				Free			Free		Free			Free			Free		Free		Free		
9th year			Free				Free			Free		Free			Free			Free		Free		Free		
8th year			Free				Free			Эал		Free			Free			Free		6.40 yen/l		Free		
7th year			Free				Free			Free		Free			Free			Free		12.80 yen/l		Free		
6th year			Free				Free			Free		Free			Free			Free		19.20 yen/l		Free		
5th year			1.9%				Free			Free		Free			Free			Free		25.60 yen/l		Free		
4th year			3.8%				Free			Free		Free			Free			Free		32.00 yen/l		Free		
3rd year			5.6%				2.2%			Free		Free			3.2%			5.0% or 3.83 yen/kg, whichever is the greater		38.40 yen/l		4.50 yen/l		
2nd year			7.5%				4.5%			Free		Free			6.4%			9.9% or 7.67 yen/kg, whichever is the greater		44.80 yen/l		9.00 yen/l		
1st year			9.4%				6.7%			3.4%		3.4%			9.6%			14.9% or 11.50 yen/kg, whichever is the greater		51.20 yen/l		13.50 yen/l		
Note																								
Category	2	ΥP	B7				BS			B3		B3			B5			3 B5		B10		BS		
Base rate	25.0%	25.0%	15.0%				13.4%			13.4%		13.4%			19.1%			29.8% or 23 yen/kg, whichever is the greater		70.40 yen/l		27 yen/l		
Description	Formed into more certainguit (including square), papery papery sheets not more than 4.50 cm² (peec, excluding seasoned	Other	- Other	Chapter 22 Beverages, spirits and vinegar	Waters, including mineral waters and aerated waters, containing addet sugar or other sweetening matter or flavoured, and other non-alcoholic beverages, not including fruit or vegetable juices of heading 20.09	Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured	1 Containing added sugar	Other	Non-alcoholic beer	1 Containing added sugar	Other	I Containing added sugar	Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances	Other	1 Of an alcoholic strength by volume of less than 1% vol		Other fermented beverages (for example, cider, pray, mend, sake), mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages, not elsewhere specified or included	1 Of an alcoholic strength by volume of less than 1% vol	2 Other	(1) Saké (Seishu and Dakushu)	(2) Other	A Mixtures of fermented beverages (excluding Seishu), and products of heading 20.09 or 22.02	B Other	(b) Other
Tariff line	210690.401	210690.298	210690.299		22.02	2202.10	220210.100		2202.91	220291.100	2202.99	220299.100	22.05	2205.90	220590.100	22.06	2206.00	220600.100		220600.210		220600.221		

.100.										-					_	-	\vdash	-	\vdash		101	As from
I ariII line	Description	Base rate	Category	Note	1st year	2nd year	ord year	4th year	oth year o	otn year	/th year 8tr	8th year 9th	9th year 10th	10th year 11th	11th year 12th year	ear 15th year	ır 14th year	r 15th year	loth year	1/th year	18th year	19th year
220600.228	- Sipulated by the A of subparagraph 2 of subparagraph 3 of prangraph 2 of Article 23 of the Liquer Tax Law (Law No. 6 of 1953) (fermented sugars, lop cones, water and articles sypulated by a cabinet order as materials)	42.40 yen/l	B10		30.84 yen/l	26.98 yen/l 2	23.13 yen/l 15	19.27 yen/l 15	15.42 yen/l 11	11.56 yen/l 7.2	7.71 yen/l 3.88	3.85 yen/l Fi	Free Fi	Free F1	Free Free	Free	Free	Free	Free	Free	Free	Free
220600.229	- Other	42.40 yen/l	BS		21.20 yen/l	14.13 yen/l	7.07 yen/l	Free	Free	Free	Free F	Free Fi	Free Fr	Free Fi	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%	0 0 0	0.9% Fi	Free Fr	Free F1	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	%2.72	B10		19.8%	17.3%	14.8%	12.4%	9.9%	7.4%	4.9%	2.5% Fi	Free Fr	Free Fi	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 2	20.78 yen/l	17.32 yen/l 13	13.85 yen/l 10	10.39 yen/l 6.9	6.93 yen/l 3.40	3.46 yen/l Fi	Free Fi	Free Fi	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 4	45.00 yen/l 37	37.50 yen/l 30	30.00 yen/l 22	22.50 yen/l 15.	15.00 yen/l 7.50	7.50 yen/l Fi	Free F1	Free Fi	Free Free	Free	Free	Free	Free	Free	Free	Free
	B Other																					
220890.129	(b) Other	16.0%	B10		11.6%	10.2%	8.7%	7.3%	5.8%	4.4%	2.9% 1	.5% Fi	Free Fr	Free Fi	Free Free	Free	Free	Free	Free	Free	Free	Free
	2 Other spirituous beverages				_		_	-+	_	-+	-+											
220890.220	(1) Imitation saké and white saké	70.40 yen/l	B10		51.20 yen/l	44.80 yen/l 3	38.40 yen/l 3.	32.00 yen/l 25	25.60 yen/l 19	19.20 yen/l 12.	12.80 yen/l 6.40	6.40 yen/l Fi	Free F1	Free Fi	Free Free	Free	Free	Free	Free	Free	Free	Free
220890.230	(2) Bevenges with a basis of fruit juces, of an abcolotic strength by volume of less than 1% vol	29.8% or 23 yen/kg, whichever is the greater	BS		14.9% or 11.50 yen/kg, whichever is the greater	9.9% or 7.67 S. yen/kg, whichever is withe greater the	5.0% or 3.83 yen/kg, whichever is the greater	Free	Free	Free	Free F	Free Fi	Free Fi	Free Fi	Free Free	Free	Free	Free	Free	Free	Free	Free
220890.240	(3) Other	l/uəx 88	B10		64.00 yen/l	56.00 yen/l 4	48.00 yen/l 4(40.00 yen/l 32	32.00 yen/l 24	24.00 yen/l 16.	16.00 yen/l 8.00	8.00 yen/l Fi	Free Fr	Free Fi	Free Free	Free	Free	Free	Free	Free	Free	Free
	Chapter 23 Residues and waste from the food industries; prepared animal fodder	tries; prepared.	animal fodde.	r																		
23.01	Flours, meals and pellets, of meat or meat offal, of fish or of crustaceans, molluses or other aquatic invertebrates, unfit for human consumption; greaves																					
230110.000	Flours, meals and pellets, of meat or meat offal; greaves		х																			
23.09	Preparations of a kind used in animal feeding																					
						•			Ē	-	÷		÷		-	-	-	-				

As from 19th year		Free				Free						Free			Free
18th year		Free				Free						Free			Free
17th year		Free				Free						Free			Free
16th year		Free				Free						Free	-		Free
15th year		Free				Free						Free	-		Free
14th year		Free				Free						Free			Free
13th year		Free				Free						Free			Free
12th year		Frec				Free						Free			Free
11th year		Free				Free						Free			Free
10th year		Free				Free						Free	-		Free
9th year		Free				Free						Free	-		Free
8th year		Free				Free						Free			1.5%
7th year		Free				Free						Free			2.9%
6th year		Free				Free						Free			4.4%
5th year		Free				Free						Free			5.8%
4th year		Free				Free						Free			7.3%
3rd year		Per each kilogramme, 9.92 yen plus 1 yen for every 1% exceeding 10% by weight of lactose contained				Per each kilogramme, 8.75 yen plus 0.88 yen for every 1% exceeding 10% by weight of lactose contained						2.1%			8.7%
2nd year		Per each kilogramme, 19.83 yen plus 2 yen for every 1% 10% by weight of lactose contained				Per each kilogramme, 17.50 yen plus 1.77 yen for every 1% exceeding 10% by weight of lactose contained						4.3%			10.2%
1st year		Per each kilogramme, 29.75 yen plus 3 yen for every 1% exceeding 10% by weight of lactose contained				Per each kilogramme, 26.25 yen plus 2.65 yen for every 1% 10% by weight of lactose contained						6.4%			11.6%
Note															
Category		r B5				BS						BS			B10
Base rate		Per each kilogramme, 59.50 yen plus 6 yen for every 1% exceding 10% by weight of lactose contained				Per each kilogramme, 52.50 ven plus 5.30 ven for every 1% weight of 10% by weight of lactose contained						12.8%	ostitutes		16.0%
Description	Dog or cat food, put up for retail sale	I Containing not less than 10% of lactose by weight	Other	2 Other	(1) Containing not less than 10% of lactose by weight	B Other	(2) Other	B Other	(b) Other	Other	In prowders, meals, flates, pelles, eubes, or saminar forms, containing less than 5% by weight of superves, less than 20% by weight of free starch, less than 5% by weight of free starch, less than 6 starch by weight of free starch less than 6 starch by weight of free starch less than 6 starch by weight of hour or meal of recent less than 6 starch of the free than 6 starch or free than 6	II Other	Chapter 24 Tobacco and manufactured tobacco substitutes	Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes	Cigars, cheroots and cigarillos, containing tobacco
Tariff line	2309.10	230910.010	2309.90			230990;219						230990.298		24.02	240210.000

										_													
Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year 7	7th year 8	8th year	9th year 1	10th year	11th year 1	12th year	13th year 1	14th year	15th year 10	16th year 17	17th year 1	18th year	As from 19th year
24.03	Other manufactured tobacco and manufactured tobacco substitutes, "homogeniscu" 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%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
2403.19	Other																						
240319.100	1 Pipe tobacco	29.8%	B10		21.7%	19.0%	16.3%	13.5%	10.8%	8.1%	5.4%	2.7%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
240319.200	2 Other	3.4%	BS		1.7%	1.1%	%9:0	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Other																						
2403.99	Other																						
240399.200	2 Other																						
	- Heat-not-burn tobacco products	3.4%	BS		1.7%	1.1%	%9:0	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	- Other	3.4%	B10		2.5%	2.2%	1:9%	1.5%	1.2%	%6.0	0.6%	0.3%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	SECTION V MINERAL PRODUCTS																						
	Chapter 25 Salt; sulphur; earths and stone; plastering materials, lime and cement	ng materials, lin	ne 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	I Salt and pure sodium chloride, of which at leas 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	0.27 yen/kg 0	0.23 yen/kg 0.	0.18 yen/kg 0.	0.14 yen/kg 0.0	0.09 yen/kg 0.0	0.05 yen/kg	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	SECTION VI PRODUCTS OF THE CHEMICAL OR ALLIED INDUSTRIES	OR ALLIED II	NDUSTRIES																				
	Chapter 29 Organic chemicals										•			•			·	į	•			:	
29.05	Acyclic 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%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
29.18	Carboxylic acids with additional oxygen function and their antydrides, balleds, peroxides and peroxyacids, their halogemeted, sulphonated, nitrated or nitrosated derivatives																						
	Carboxylic acids with alcohol function but without other oxygen function, their amfydrides, halides, peroxides, peroxyacids and their derivatives																						
291814.000	Citric acid	6.5%	B5		3.3%	2.2%	1.1%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
2918.15	Salts and esters of citric acid																						
291815.010	1 Calcium citrate	6.5%	BS		3.3%	2.2%	1.1%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Chapter 33 Essential oils and resinoids; perfumery, cosmetic or toilet preparations	cosmetic or to.	ilet preparation	8																			

18th year 19th year					Free Free					Free Free	Free Free			Free Free	Free Free	Free Free					
17th year 18					Free	-				Free	Free			Free	Free	Free					
16th year 17t					Free I	-				Free I	Free I			Free	Free	Free					
15th year 16th					Free F	-				Free F	Free F			Free F	Free	Free F					
14th year 15th					Free F					Free F	Free F			Free F	Free F	Free F					
13th year 14th					Free F					1.1% F	1.1% F			Free F	Free F	Free F	Œ.				
12th year 13th					Free Fr	-				2.1% 1.	2.1% 1.			Free Fi	Free Fi	Free Fr	WORM GU				
						-											THAN SILK				
ear 11th year					e Free	-				3.2%	3.2%			Free	Free	e Free	BUT (OTHER				
ar 10th year					Free	-				4.3%	4.3%			Free	Free	Free	F ANIMAL C				
ır 9th year					Free					5.3%	5.3%			Free	2.32 5. Free 3r is ter	2.32 rr is Free ter	ARTICLES O				
r 8th year					Free	-				6.4%	6.4%			Free	64 1.9% or 2.32 yen/kg. r is whichever is the greater	64 1.9% or 2.32 yen/kg. r is whichever is the greater	TAINERS, /				
7th year					Free					7.4%	7.4%			Free	3.9% or 4.64 yen/kg, is whichever is the greater	5.8% or 6.95 3.9% or 4.64 yenkg, yenkg, whichever is whichever is the greater the greater	MILAR CON				
6th year					Free					8.5%	8.5%			Free	7 5.8% or 6.95 yen/kg, s whichever is the greater		AGS AND SI				
5th year					Free					%9.6	%9'6			Free	7.7% or 9.27 yenkg, whichever is the greater		DS, HANDB				
4th year					Free					%9.01	%9:01			Free	9.7% or 11.59 yen/kg, whichever is the greater	11.6% or 9.7% or 13.91 11.59 yen/kg, yen/kg, whichever is whichever is the greater	RAVEL GOC				
3rd year					1.5%					11.7%	%2.11			%8:9	11.6% or 13.91 yen/kg, whichever is the greater		IARNESS; TI				
2nd year					3.0%					12.8%	12.8%			%8.9	13.6% or 16.23 yen/kg, whichever is the greater	13.6% or 16.23 yen/kg, whichever is the greater	ERY AND I				
1st year					4.5%					13.8%	13.8%			6.8%	15.5% or 18.55 yen/kg, whichever is the greater	15.5% or 18.55 yen/kg, whichever is the greater	EOF; SADDI				-
Note															S	,	ICLES THEF				
Category					BS	ymes				B15	B15			B5***	B10	B10	NS AND ART				
Base rate					%0.6	hes; glues; enz				17.0%	%0.71			6.8%	21.3% or 25.50 yenkg, whichever is the greater	21.3% or 25.50 yen/kg, whichever is the greater	ER, FURSKII	and leather			
Description	Essential oils (terpencless or not), including concretes and thoulters, restrated oleoresins; concentrates of essential oils in fats, in fixed oils, in waxes or the like, obtained by fixed oils, in waxes or the like, obtained by machinage or maceration; terpencial by products of the deterpention of essential oils, appears distillates and aqueous solutions of essential oils	Essential oils other than those of citrus fruit	Of other mints	1 Peppermint oil obtained from Mentha arvensis	(2) Other	Chapter 35 Albuminoidal substances, modified starches, glues, enzymes		Gelatin (including gelatin in rectangular (including squery) sheets, whether or not surface-worked or coloured) and gelatin derivatives; isinglass, other glues of animal origin, excluding casein glues of heading 55.01	3 Other	- Gelatin	- Glues	Devtrins and other modified starches (for example, pregelatinised or esterified starches), glues based on starches, or on dextrins or other modified starches	Dextrins and other modified starches	1 Esterified starches and other starch derivatives	2 Other	Glues	SECTION VII 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	Raw hides and skms of bowne (including buffalo) or equine animals (fresh, or salted, dried, limed, patel or otherwise preserved, but not tanned, parchiment—flerssed or further prepared), whether or not dehaired or split	Whole hides and skins, unsplit, of a weight per skin not exceeding 8 kg when simply dried, 10 kg when dry-salted, or 16 kg when fresh, weeksalted or otherwise preserved fresh, weeksalted or otherwise preserved	
Tariff line	33.01		3301.25		330125.019		35.03	3503.00		350300.011	350300.012	35.05	3505.10	350510.100	350510.200	350520.000			41.01	4101.20	

As from 19th year		Free				Free		
18th year		Free				Free		
17th year		Free				Free		
16th year		Free				Free		
15th year		Free				Free		
14th year		Free				Free		
13th year		Free				Free		
12th year		Free				Free		
11th year		Free				Free		
10th year		Free				Free		
9th year		Free				Free		
8th year		1.1%				1.1%		
7th year		2.2%				2.2%		
6th year		3.3%				3.3%		
5th year		4.4%				4.4%		
4th year		5.5%				5.5%		
3rd year		6.5%				6.5%		
2nd year		7.6%				7.6%		
1st year		8.7%				8.7%		
Note	The goods consuming goods consuming goods codes from meter the meter the meter from the first fine of the first fine of the first fine of the first fine of the first fine of the first fine first fine first fine first fine first				The goods classified under the first process of the			
Category	х т д д т д д т д д т д д т д д т д д т д д т д д т д д т д д т д д т	B10			Xq1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	B10		
Base rate		12.0%				12.0%		
Description	and the quantity within the limits of a unified as spinled by a cabinet of our within the circlever at the time of import and under the conditions ast out by the relevant regulations which are effective at the time of import when the circlever and the time of import on the basis of 214,000 m² on hides and on the basis of 214,000 m² on hides and on the basis of 214,000 m² on hides and on the basis of 214,000 m² on hides and which be been thought believed by the comparison of a comparison of comparison of comparison of comparison of comparison of comparison of the constant of the comparison of the com	Other	Whole hides and skins, of a weight exceeding 16 kg	2 Other	- For "the Pooled Quota (First Category)"	- Other	Other, including butts, bends and bellies	2 Other
Tariff line	410120.211	410120.212	4101.50		410150.211	410150.212	4101.90	
					ı.	-		

		ı						ı				\neg	
As from 19th year		Free			Eree						Free		
18th year		Free			Free						Free		
17th year		Free			Free						Free		
16th year		Free			Free						Free		
15th year		Free			Free						Free		
14th year		Free			Free						Free		
13th year		Free			Free						Free		
12th year		Free			Free						Free		
11th year		Free			Free						Free		
10th year		Free			Free						Free		
9th year		Free			Free						Free		
8th year		1.1%			Free						1.1%		
7th year		2.2%			Free						2.2%		
6th year		3.3%			0.7%						3.3%		
5th year		4.4%			1.3%						4.4%		
4th year		5.5%			2.0%						5.5%		
3rd year		6.5%			2.7%						6.5%		
2nd year		7.6%			3.3%						7.6%		
1st year		8.7%			4.0%						8.7%		
Note	originating goods classified under the out-of-quota tariff line (410190.212) will receive the treatment without guantity set out for the triangle of the triangle of the triangle out of the triangle out for the set out for this tariff line (410190.211)									originating goods classified under the out-of-quota tariff line (410411.212) will receive treatment without without guantify set out for quota quantify set out for the first films of quota quantify set out for the films of quota quantify set out for the films of quota quantify set out for the films of quota quantify set out for the films of quota quantify set out for the films of quota quantify set out for the films of quota quantify set out for the films of quota quantify set out for the films of quota quantify set out for the films of quota quantify set out for the films of quota quantify set out for the films of quota quantify set out for the films of quota quantify set out for the films of quota quantify set out for the films of quota quantify set out for the films of quota quantify set out for the films of quota quantify set out for the films of quota quantification of quota q			
Category	ıbx	B10			8g					lbX Xq1	B10		
Base rate		12.0%			%0.9						12.0%		
Description	- For "the Pooled Quota (First Category)"	- Other	Other raw hides and skins (fresh, or salted, dried, limed, puckled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not debarred or spitt, other than those excluded by Note 1 (b) or 1 (c) to this Chapter	Of swine	2 Other	Tanned or crust hides and skins of bovine (including buffalo) or equine animals, without hair on, whether or not split, but not further prepared	In the wet state (including wet-blue)	Full grains, unsplit; grain splits	2 Other	-For 'the Pooled Quota (First Category)"	- Other	Other	2 Other
Tariff line	410190.211	410190.212	41.03	4103.30	410330.200	41.04		4104.11		410411.211	410411.212	4104.19	

	1							1			
As from 19th year		Free						Free			
18th year		Free						Free			
17th year		Free						Free			
16th year		Free						Free			
15th year		Free						Free			
14th year		Free						Free			
13th year		Free						Free			
12th year		Free						Free			
11th year		Free						Free			
10th year		Free						Free			
9th year		Free						Free			
8th year		1.1%						1.1%			
7th year		2.2%						2.2%			
6th year		3.3%						3.3%			
5th year		4.4%						4.4%			
4th year		5.5%						5.5%			
3rd year		6.5%						6.5%			
2nd year		7.6%						7.6%			
1st year		8.7%						8.7%			
Note	The originating goods classified under the out-of-quota tariff line (410419.212) will receive treatment without and treatment without dependential earlier out-of-quotativ set out for the set						organizating goods classified under the out-of-quota tariff line (410441.122) will receive treatment until treatment without without without of quota quantity set out for the first line (410441.121).				
Category	Tex 19	B10					16 X	B10			
Base rate		12.0%						12.0%			
Description	- For 'the Pooled Quota (First Category)'	- Other	In the dry state (crust)	Full grains, unsplit, grain splits	I Tanned (including retanned) but not further prepared	(2) Other	- For "the Pooled Quota (First Category)"	- Other	2 Other	(1) Dyed or coloured	Dyed or coloured, excluding whole bovine skin leather of a unit surface area not exceeding 2.6 m², buffalo leather and roller leather.
Tariff line	410419.211	410419.212		4104.41			41041.121	410441.122			

As from 19th year		Free			Free			Free
18th year		Free			Free			Free
17th year		Free			Free			Free
16th year		Free			Free			Free
15th year		Free			Free			Free
14th year		Free			Free			Free
13th year		Free			Free			Free
12th year		Free			Free			Free
11th year		Free			Free			Free
10th year		Free			Free			Free
9th year		Free			Free			Free
8th year		1.2%			1.5%			1.1%
7th year		2.4%			2.9%			2.2%
6th year		3.6%			4.4%			3.3%
5th year		4.8%			5.8%			4.4%
4th year		6.0%			7.3%			5.5%
3rd year		7.3%			8.7%			6.5%
2nd year		8.5%			10.2%			7.6%
1st year		9.7%			11.6%		, O m	8.7%
Note	The organising goods classified under the out-of-guota tariff line (410441.212) will receive preferential traffic treatment without the limit of quota quantity set out for this tariff line (410441.211)			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).			The originating goods classified under the out-of-quota tariff line (410441.222) will receive preferential teariff in treatment without and from the first of quota quantity set out for this fariff line (410441.221)	
Category	Xq1	B10		Xq1	B10		Xql	B10
Base rate		13.3%			16.0%			12.0%
Description	interes of a training building the finites of a training to a surfine of import and under the conditions set out and under the conditions set out by a cabinet the conditions set out by relevant regulations which are effective at the time of import and under the training quota shall be calculated on the basis of 14-66,000 m² on atmosed or crust hidde or skins of bowne (including bulling) or equine animals of 410.4 1-2c/1) and 1414-2c/1) and 1414-2c/1), 4107.112-2c/1), 4107.1	Other	- Other	For *the Pooled Quota (Second Category)*	Other	(2) Other	- For "the Pooled Quota (First Category)"	- Other
Tariff line	410441.211	410441.212		410441.213	410441.219		410441.221	410441.222

			_							_
As from 19th year					Free				Free	
18th year					Free				Free	
17th year					Free				Free	
16th year					Free				Free	
15th year					Free				Free	
14th year					Free				Free	
13th year					Free				Free	
12th year					Free				Free	
11th year					Free				Free	
10th year					Free				Free	
9th year					Free				Free	
8th year					1.1%				1.5%	
7th year					2.2%				2.9%	
6th year					3.3%				4.4%	
5th year					4.4%				5.8%	
4th year					5.5%				7.3%	
3rd year					6.5%				8.7%	
2nd year					7.6%				10.2%	
1st year					8.7%				11.6%	
Note				The originating goods classified under the out-of-quota tariff line (410449 122) will receive preferential transfil until frequencial transfil treatment without limit of quota quantity set out for this tariff line (410449 121)				originating goods classified under the out-of-quota tariff line (410449.212) will receive preferential until treatment without guantity set out for this tariff line (410449.211)		
Category				Xq1	B10			Xq1	B10	
Base rate					12.0%				16.0%	
Description	Other	I Tanned (including retanned) but not further prepared	(2) Other	- For "the Pooled Quota (First Category)"	- Other	2 Other	(1) Dyed or coloured	- For "the Pooled Quota (Second Category)"	- Other	(2) Other
Tariff line	4104.49			41049.121	410449.122			41049211	410449.212	

			I	ı -				1			
As from 19th year		Free					Free				
18th year		Free					Free				
17th year		Free					Free				
16th year		Free					Free				
15th year		Free					Free				
14th year		Free					Free				
13th year		Free					Free				
12th year		Free					Free				
11th year		Free					Free				
10th year		Free					Free				
9th year		Free					Free				
8th year		1.1%					1.5%				
7th year		2.2%					2.9%				
6th year		3.3%					4.4%				
5th year		4.4%					5.8%				
4th year		5.5%					7.3%				
3rd year		6.5%					8.7%				
2nd year		7.6%					10.2%				
1st year		8.7%					11.6%				
Note	The goods classified under the originating goods classified under the out-of-quota tariff line (410449.222) will receive treatment without the limit of quota quantity set out for this tariff line (410449.221)					The originating goods classified under the out-of-quota turiff line (410530.112) will receive preferential until treatment without without without squantity set out for this turiff line (410530.111)					
Category	, tpX	B10				Xq1	B10				
Base rate		12.0%					16.0%				
Description	- For "the Pooled Quota (First Category)"	- Other	Tanned or crust skins of sheep or lambs, without wool on, whether or not split, but not further prepared	In the dry state (crust)	1 Dyed or coloured	in the quantity within the limits of a intiff queat sippliable by a cabinet order which is effective at the time of import and number the conditions set out by relevant regulations which are effective at the time of import. The unfif quant shall be calculated Noise. The unfif quant shall be calculated Noise. The miff quant shall be calculated on the basis of 1,070,000 m/s on tamen of rears hides and skins of sheep or limit of 4105.20-1, tamed or exust hides and skins of goan or kild of 4106.220-1, sheep or limits skin leather of 411.20-02-(1), and goals or kild skin leather of 411.20-02-(1), and substantiated in this subcheding and subbraching and subbraching and Quota 7.	- Other	Tanned or crust hides and skins of other animals, without wool or hair on, whether or not split, but not further prepared	Of goats or kids	In the dry state (crust)	1 Dyed or coloured
Tariff line	410449.221	410449.222	41.05	4105.30		410530.111	410530.112	41.06		4106.22	

As from 19th year		Free		Free		Free	Free					Free	Free	Free				Free	Free				Free		
18th year		Free		Free		Free	Free					Free	Free	Free				Free	Free				Free		
17th year		Free		Free		Free	Free					Free	Free	Free				Free	Free				Free		
16th year		Free		Free		Free	Free					Free	Free	Free				Free	Free				Free		
15th year		Free		Free		Free	Free					Free	Free	Free				Free	Free				Free		
14th year		Free		Free		Free	Free					Free	Free	Free				Free	Free				Free		
13th year		Free		Free		Free	Free					Free	Free	Free				Free	Free				Free		
12th year		Free		Free		Free	Free					Free	Free	Free				Free	Free				Free		
11th year		Free		Free		Free	Free					Free	Free	Free				Free	Free				Free		
10th year		Free		Free		Free	Free					Free	Free	Free				Free	Free				Free		
9th year		Free		Free		Free	Free					Free	Free	Free				Free	Free				Free		
8th year		1.5%		Free		Free	Free					%6.0	%6.0	0.5%				Free	0.5%				0.5%		
7th year		2.9%		Free		Free	Free					1.8%	1.8%	1.1%				Free	1.1%				1.1%		
6th year		4.4%		0.7%		%6.0	0.7%					2.7%	2.7%	1.6%				0.7%	1.6%				1.6%		
5th year		5.8%		1.3%		1.8%	1.3%					3.6%	3.6%	2.2%				1.3%	2.2%				2.2%		
4th year		7.3%		2.0%		2.7%	2.0%					4.5%	4.5%	2.7%				2.0%	2.7%				2.7%		
3rd year		8.7%		2.7%		3.6%	2.7%					5.5%	8.5%	3.3%				2.7%	3.3%				3.3%		
2nd year		10.2%		3.3%		4.4%	3.3%					6.4%	6.4%	3.8%				3.3%	3.8%				3.8%		
1st year		11.6%		4.0%		5.3%	4.0%					7.3%	7.3%	4.4%				4.0%	4.4%				4.4%		
Note	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-of-this facility in (410622.111)																								
Category	Xq1	B10		B8		B8	B8					B10	B10	B10				B8	B10				B10		
Base rate		16.0%		90.9		8.0%	96.0%					10.0%	10.0%	6.0%				6.0%	90.9	ī			6.0%		
Description	"For "the Pooled Quota"	- Other	Of swine	In the wet state (including wet-blue)	In the dry state (crust)	I Dyed or coloured	2 Other	Of reptiles	2 Other	(1) Dyed or coloured	A Of alligators, crocodiles or lizards	- Of alligators or crocodiles	- Other	B Other	Other	In the dry state (crust)	1 Dyed or coloured	Of ostriches	- Other	Leather further prepared after taming or erusting, including parehment-chressed leather, of bovine (including buffalo) or equine animals, without hair on, whether or on or split, other than leather of heading 41.14	Whole hides and skins	Full grains, unsplit	1 Parchment-dressed	2 Other	(1) Dyed, coloured, stamped or embossed
Tariff line	410622.111	410622.112		410631.000	4106.32	410632.100	410632.200	4106.40				410640.211	410640.212	410640.214		4106.92		410692.110	410692.190	41.07		4107.11	410711.100		

As from 19th year			Free			Free		
18th year			Free			Free		
17th year 18			Free			Free		
16th year 17			Free			Free		
15th year 16t			Free			Free		
14th year 15ti			Free F			Free F		
13th year 14th			Free F			Free F		
12th year 13th			Free F			Free Fi		
rear 11th year			e Free			e Free		
ar 10th year			Free			e Free		
ar 9th year			Free			Free		
r 8th year			1.2%			1.5%		
7th year			2.4%			2.9%		
6th year			3.6%			4.4%		
5th year			4.8%			5.8%		
4th year			90.9			7.3%		
3rd year			7.3%			8.7%		
2nd year			8.5%			10.2%		
1st year			9.7%			11.6%		
Note		organating goods classified under the out-of-quota tariff line (410711.212) will receive the treatment without the limit of quota quantity set out for the first line (410711.211)			The originating goods classified under the out-of-quota tariff line (410711.219) will receive preferential tariff authority of quota quantity set out for the first fine (410711.213)			The originating goods classified under the out-of-quota under the out-of-quota will receive will receive preferential treatment without the limit of quota quantity set out for this tariff ince out for this tariff ince out for this tariff ince (410711.221)
Category		, yet	B10		ıbx	B10		y dip
Base rate			13.3%			16.0%		
	excluding ather of a exceeding eather and	uota (Second			uota (Second			ota (First
Description	Dyed or coloured, excluding whole bovine skin leather of a unit surface area not exceeding 2.6 m², and buffalo leather and roller leather	- For "the Pooled Quota (Second Category)"	4		For "the Pooled Quota (Second Category)"		ier	For "the Pooled Quota (First Category)*
Desc	- Dyed whole unit su 2.6 m², roller la	- For Catego	Other	- Other	- For Catego	Other	(2) Other	- For "
9			3		m	6		_
Tariff line		410711.211	410711.212		410711.213	410711.219		410711.221

₂ 5											T	Π
As from 19th year	Free		Free					Free			Free	
18th year	ear		Free					Free			Free	
17th year	Free		Free					Free			Free	
16th year	Free		Free					Free			Free	
15th year	Free		Free					Free			Free	
14th year	Free		Free					Free			Free	
13th year	Free		Free					Free			Free	
12th year	Free		Free					Free			Free	
11th year	Free		Free					Free			Free	
10th year	Free		Free					Free			Free	
9th year	Free		Free					Free			Free	
8th year	1.1%		0.5%					1.2%			1.5%	
7th year	2.2%		1.1%					2.4%			2.9%	
6th year	3.3%		1.6%					3.6%			4.4%	
5th year	4.4%		2.2%					4.8%			5.8%	
4th year	5.5%		2.7%					6.0%			7.3%	
3rd year	6.5%		3.3%					7.3%			8.7%	
2nd year	7.6%		3.8%					8.5%			10.2%	
1st year	8.7%		4.4%					9.7%			11.6%	
Note							The originating goods classified under the outer this outer this outer this outer this outer this outer this outer the outer t			The originating goods classified under the out-out-of-quota tariff line (410712.219) will receive preferential treatment realment without the limit of quota quantity set out for this tariff line (410712.213)		
Category	B10		B10				Xq1	B10		1 pX	B10	
Base rate	12.0%		6.0%					13.3%			16.0%	
Description	- Other	Grain splits	1 Parchment-dressed	2 Other	(1) Dyed, coloured, stamped or embossed	Dyed or coloured, excluding whole bovine skin leather of a unit surface area not exceeding 2 cm², and area of the property of the surface of the surfac	For "the Pooled Quota (Second Category)"	Other	- Other	For "the Pooled Quota (Second Category)"	Other	(2) Other
Tariff line	410711.222	4107.12	410712.100				410712211	410712.212		410712213	410712.219	

								- 1	
As from 19th year		Free		Free				Free	
18th year		Free		Free				Free	
17th year		Free		Free				Free	
16th year		Free		Free				Free	
15th year		Free		Free				Free	
14th year		Free		Free				Free	
13th year		Free		Free				Free	
12th year		Free		Free				Free	
11th year		Free		Free				Free	
10th year		Free		Free				Free	
9th year		Free		Free				Free	
8th year		1.1%		0.5%				1.5%	
7th year		2.2%		1.1%				2.9%	
6th year		3.3%		1.6%				4.4%	
5th year		4.4%		2.2%				5.8%	
4th year		5.5%		2.7%				7.3%	
3rd year		6.5%		3.3%				8.7%	
2nd year		7.6%		3.8%				10.2%	
1st year		8.7%		4.4%				11.6%	
Note	originating goods classified under the out-of-quota tariff line (41071 2.22) will receive treatment preferential anriff readment without sequentials of quota quantity set out for this tariff line (41071 2.22))						originating goods classified under the con-of-quota tariff line (410719.212) will receive preferential tariff without the limit of quotativ set out for this cariff line (410719.211).		
Category	igX 0 11	B10		B10			y S H	B10	
Base rate		12.0%		6.0%				16.0%	
Description	For "the Pooled Quota (First Category)"	- Other	Other	1 Parchment-dressed	2 Other	(1) Dyed, coloured, stamped or embossed	- For "the Pooled Quota (Second Category)"	- Other	(2) Other
Tariff line	410712.221	410712.222	4107.19	410719.100			410719.211	410719.212	

As from 19th year		Free			Free					Free	
18th year		Free			Free					Free	
17th year		Free			Free					Free	
16th year		Free			Free					Free	
15th year		Free			Free					Free	
14th year		Free			Free					Free	
13th year		Free			Free					Free	
12th year		Free			Free					Free	
11th year		Free			Free					Free	
10th year		Free			Free					Free	
9th year		Free			Free					Free	
8th year		1.1%			0.5%					1.2%	
7th year		2.2%			1.1%					2.4%	
6th year		3.3%			1.6%					3.6%	
5th year		4.4%			2.2%					4.8%	
4th year		5.5%			2.7%					6.0%	
3rd year		6.5%			3.3%					7.3%	
2nd year		7.6%			3.8%					8.5%	
1st year		%L'8			4,4%					9.7%	
Note	The originating goods classified under the out-of-quota turff line (410719.222) will receive preferential traffic until min of quota without preferential traffic until the limit of quota quantity set out for this could have a feet out for this could have the limit of quota quantity set out for this out for this could have a feet out for th								The originating goods classified under the out-of-quota tariff line (41079). 212 will receive by will receive the uniff the limit of quota quantity set out for this tariff line (41079). 211)		
Category	Xq1	B10			B10				Xq1	B10	
Base rate		12.0%			%0.9					13.3%	
Description	- For 'the Pooled Quota (First Category)'	- Other	Other, including sides	Full grains, unsplit	1 Parchment-dressed	2 Other	(1) Dyed, coloured, stamped or embossed	- Dyed or coloured, excluding buffalo leather and roller leather	- For 'the Pooled Quota (Second Category)'	Other	- Other
Tariff line	410719.221	410719.222		4107.91	410791.100				410791.211	410791.212	

		,	,		,	,				
As from 19th year		Free			Free		Free			
18th year		Free			Free		Free			
17th year		Free			Free		Free			
16th year		Free			Free		Free			
15th year		Free			Free		Free			
14th year		Free			Free		Free			
13th year		Free			Free		Free			
12th year		Free			Free		Free			
11th year		Free			Free		Free			
10th year		Free			Free		Free			
9th year		Free			Free		Free			
8th year		1.5%			1.1%		%5.0			
7th year		2.9%			2.2%		1.1%			
6th year		4.4%			3.3%		1.6%			
5th year		5.8%			4.4%		2.2%			
4th year		7.3%			5.5%		2.7%			
3rd year		8.7%			6.5%		3.3%			
2nd year		10.2%			7.6%		3.8%			
1st year		11.6%			8.7%		4.4%			
Note	The originating goods classified under the out-of-quota tariff line (41079) 219) will receive preferantial tariff treatment without artiff line (41079) 1213)			The originating goods classified under the out of quota tariff line (41079) 1222) will receive preferential treatment without the limit of quota quantity set out for this confortists.						
Category	Хq	B10		Хq	B10		B10			
Base rate		16.0%			12.0%		9.0%			
Description	- For 'the Pooled Quota (Second Category)'	Other	(2) Other	- For 'the Pooled Quota (First Category)'	- Other	Grain splits	1 Parchment-dressed	2 Other	(1) Dyed, coloured, stamped or embossed	- Dyed or coloured, excluding buffalo leather and roller leather
Tariff line	410791.213	410791.219		410791.221	410791.222	4107.92	410792.100			

							П	Ţ	\neg
As from 19th year		Free		Free			Free		Free
18th year		Free		Free			Free		Free
17th year		Free		Free			Free		Free
16th year		Free		Free			Free		Free
15th year		Free		Free			Free		Free
14th year		Free		Free			Free		Free
13th year		Free		Free			Free		Free
12th year		Free		Free			Free		Free
11th year		Free		Free			Free		Free
10th year		Free		Free			Free		Free
9th year		Free		Free			Free		Free
8th year		1.2%		1.5%			1.1%		0.5%
7th year		2.4%		2.9%			2.2%		1.1%
6th year		3.6%		4.4%			3.3%		1.6%
5th year		4.8%		5.8%			4.4%		2.2%
4th year		%0:9		7.3%			5.5%		2.7%
3rd year		7.3%		8.7%			6.5%		3.3%
2nd year		8.5%		10.2%			7.6%		3.8%
1st year		%L'6		11.6%			8.7%		4.4%
Note	The originating goods classified under the out-of-quota tariff line (410792.212) will receive preferential until treatment without and quantity set out for this care out for this care out for this care out for this care out for this care (410792.211)		The originating goods classified under the out-of-quota turfl line (410792, 219) will receive preferential treatment without the limit of quota quantity set out for this (410792, 213)			The originating goods classified under the out-of-quota tariff ince tariff ince (41079 222) will receive preferential tariff ince treatment without artiff ince out of quota quantity set out for this fariff ince (410792.221)			
Category	lb _X	B10	Xq1	B10		lb _X	B10		B10
Base rate		13.3%		16.0%			12.0%		6.0%
Description	- For "the Pooled Quota (Second Category)"	Other	- For the Pooled Quota (Second Category)*	Other	(2) Other	- For "the Pooled Quota (First Category)"	- Other	Other	1 Parchment-dressed
Tariff line	410792.211	410792.212	410792.213	410792.219		410792.221	410792.222	4107.99	410799.100

As from 19th year				Free			Free			Free		L
18th year				Free			Free			Free		
17th year				Free			Free			Free		
16th year				Free			Free			Free		
15th year				Free			Free			Free		
14th year				Free			Free			Free		
13th year				Free			Free			Free		
12th year				Free			Free			Free		
11th year				Free			Free			Free		
10th year				Free			Free			Free		
9th year				Free			Free			Free		
8th year				1.5%			1.1%			0.5%		
7th year				2.9%			2.2%			1.1%		
6th year				4.4%			3.3%			1.6%		
5th year				5.8%			4.4%			2.2%		
4th year				7.3%			5.5%			2.7%		
3rd year				8.7%			6.5%			3.3%		
2nd year				10.2%			7.6%			3.8%		
1st year				11.6%			8.7%			4.4%		
Note			The organism goods classified under the out-of-quota tariff line (410799, 212) will receive breferantal treatment without surfit line (410799, 211) quantity set out for this tariff line (410799, 211)			The originating goods classified under the out-of-quora tariff line (410799 222) will receive preferential tariff in treatment without of quota quantity set out for this out-of-this in the court of th						
Category			Xqi	B10		X Xq1	B10			B10		
Base rate				16.0%			12.0%			%0.9		
Description	2 Other	(1) Dyed, coloured, stamped or embossed	- For 'the Pooled Quota (Second Category)*	- Other	(2) Other	- For the Pooled Quota (First Category)*	Other		Leather further prepared after faming or crusting, including parchment-dressed leather, of sheep or lamb, without wool on, whether or not split, other than leather of heading 41.14	1 Parchment-dressed	2 Other	(1) Dyed, coloured, stamped or embossed
Tariff line			410799.211	410799.212		410799.221	410799.222	41.12	4112.00	411200.100		

As from 19th year		Free			Free				Free		Free		Free	Free		Free	
18th year		Free			Free				Free		Free		Free	Free		Free	
17th year		Free			Free				Free		Free		Free	Free		Free	
16th year		Free			Free				Free		Free		Free	Free		Free	
15th year		Free			Free				Free		Free		Free	Free		Free	
14th year		Free			Free				Free		Free		Free	Free		Free	
13th year		Free			Free				Free		Free		Free	Free		Free	
12th year		Free			Free				Free		Free		Free	Free		Free	
11th year		Free			Free				Free		Free		Free	Free		Free	
10th year		Free			əaı				Free		Free		Free	əaı		Free	
9th year		Free			Free				Free		Free		Free	Free		Free	
8th year		1.5%			0.5%				1.5%		Free		0.7%	0.5%		0.5%	
7th year		2.9%			%1.1				2.9%		Free		1.5%	%1.1		1.1%	
6th year		4.4%			1.6%				4.4%		0.7%		2.2%	1.6%		1.6%	
5th year		5.8%			2.2%				5.8%		1.3%		2.9%	2.2%		2.2%	
4th year		7.3%			2.7%				7.3%		2.0%		3.6%	2.7%		2.7%	
3rd year		8.7%			3.3%				8.7%		2.7%		4.4%	3.3%		3.3%	
2nd year		10.2%			3.8%				10.2%		3.3%		5.1%	3.8%		3.8%	
1st year		11.6%			4.4%				11.6%		4.0%		5.8%	4.4%		4.4%	
Note	The organizating goods classified under the out-of-groun tariff line (411200.212) will receive preferential tariff the limit of quoin the limit of quoin quantity set out of this cariff line (411200.2112)							The originating goods classified under the out-of-quota tariff line (411310.212) will receive preferratial traffine treatment without artiff line (411310.212) will receive preferratial traffit of quota quantity set out for this out for this tariff line (411310.211)									
Category	lb _X	B10			B10			Xq1	B10		B8		B10	B10		B10	
Base rate		16.0%			9.0%				16.0%		9.0%		8.0%	6.0%		90.9	
Description	- For "the Pooled Quota"	- Other	Leather further prepared after tanning or crusting, including parchment-dressed leather, of other animals, without wool or hair on, whether or not split, other than leather of heading 41.14	Of goats or kids	l Parchment-dressed	2 Other	(1) Dyed, coloured, stamped or embossed	-For "the Pooled Quotu"	-Other	Of swine	1 Parchment-dressed	2 Other	(1) Dyed, coloured, stamped or embossed	(2) Other	Of reptiles	1 Parchment-dressed	2 Other
Tariff line	411200.211	411200.212	41.13	4113.10	411310.100			411310.211	411310.212	4113.20	411320.100		411320.210	411320.220	4113.30	411330.100	

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year 7	7th year 8t	8th year 9t	9th year 10	10th year	11th year 12	12th year 13	13th year 14	14th year 1:	15th year 16	16th year 1	17th year 1	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%	3.6%	2.7%	1.8%	%6.0	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%	3.6%	2.7%	1.8%	%6.0	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	B Other																						
411330.221	- Of turtles and tortoise	%0.9	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
411330.222	- Other	90.9	B10		4.4%	3.8%	3.3%	2.7%	2.2%	1.6%	1.1%	0.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
4113.90	Other																						
411390.100	1 Parchment-dressed	6.0%	B8		4.0%	3.3%	2.7%	2.0%	1.3%	0.7%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																						
	(1) Dyed, coloured, stamped or embossed																						
411390.211	- Of ostriches	%0.9	B10		4.4%	3.8%	3.3%	2.7%	2.2%	1.6%	1.1%	0.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
411390.212	-Other	%0.9	B10		4.4%	3.8%	3.3%	2.7%	2.2%	1.6%	1.1%	0.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
41.14	Chamois (including combination chamois) leather, patent leather and patent laminated leather, metallised leather																						
411410.000	Chamois (including combination chamois) leather	25.0%	B15		20.3%	18.8%	17.2%	15.6%	14.1%	12.5%	6.01	9.4%	7.8%	6.3%	4.7%	3.1%	1.6%	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%	12.5%	11.3%	10.0%	8.8%	7.5%	6.3%	5.0%	3.8%	2.5%	1.3%	Free	Free	Free	Free	Free	Free
411420.090	2 Other	28.0%	B15		22.8%	21.0%	19.3%	17.5%	15.8%	14.0%	12.3%	10.5%	8.8%	7.0%	5.3%	3.5%	1.8%	Free	Free	Free	Free	Free	Free
41.15	Composition leather with a basis of leather or debate fribe, in allass, sheets or sith, whether or not in rolls, parings and other waste of leather or composition leather, not sainable for the manufacture of leather articles; leather dust, powder and flour																						
411510.000	Composition leather with a basis of leather or leather fibre, in slabs, sheets or strip, whether or not in rolls	6.0%	B10		4.4%	3.8%	3.3%	2.7%	2.2%	1.6%	1.1%	0.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
411520.000	Parings and other waste of leather or of composition leather, not suitable for the manufacture of leather articles; leather dust, powder and flour	3.0%	B8		2.0%	1.7%	1.3%	1.0%	0.7%	0.3%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Chapter 42 Articles of leather, saddlery and harness, travel goods, handbags and similar containers, articles of animal gut (other than silk-worm gut)	travel goods, l	handbags and	similar contain	ners; articles of	animal gut (ot	her than silk v.	(orm gut)															
42.01																							
420100.000	Saddlery and harness for any animal (including traces, leads, knee pads, muzzles, saddle cloths, saddle bags, dog coats and the like), of any material	5.3%	B10		3.9%	3.4%	2.9%	2.4%	1.9%	1.4%	1.0%	0.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

As from 19th year				Free	Free		Free		Free	Free	Free				Free	Free
18th year				Free	Free		Free		Free	Free	Free				Free	Free
17th year				Free	Free		Free		Free	Free	Free				Free	Free
16th year				Free	Free		Free		Free	Free	Free				Free	Free
15th year				Free	Free		Free		Free	Free	Free				Free	Free
14th year				Free	Free		Free		Free	Free	Free				Free	Free
13th year				Free	Free		Free		Free	Free	Free				Free	Free
12th year				Free	Free		Free		Free	Free	Free				Free	Free
11th year				Free	Free		Free		Free	Free	Free				Free	Free
10th year				Free	Free		Free		Free	Free	Free				Free	Free
9th year				Free	Free		Free		Free	Free	Free				Free	Free
8th year				1.5%	%6.0		1.5%		0.7%	0.4%	0.4%				1.3%	1.5%
7th year				2.9%	1.8%		2.9%		1.5%	0.8%	0.7%				2.5%	2.9%
6th year				4.4%	2.7%		4.4%		2.2%	1.3%	1.1%				3.8%	4.4%
5th year				5.8%	3.6%		5.8%		2.9%	1.7%	1.5%				5.1%	5.8%
4th year				7.3%	4.5%		7.3%		3.6%	2.1%	1.9%				6.4%	7.3%
3rd year				8.7%	5.5%		8.7%		4.4%	2.5%	2.2%				7.6%	8.7%
2nd year				10.2%	6.4%		10.2%		5.1%	2.9%	2.6%				8.9%	10.2%
1st year				11.6%	7.3%		11.6%		5.8%	3.3%	3.0%				10.2%	11.6%
Note																
Category				B10	B10		B10		B10	B10	B10				B10	B10
Base rate				16.0%	10.0%		16.0%		8.0%	4.6%	4.1%				14.0%	16.0%
Description	Trunks, suir-cuses, vanity cines; executive-cuses, brief-cuses, school sarchels, speciale cuses, bincoular cases, cunrer acase, mission instrument cuses; gun cases, holsters and similar containers; ravelling-bugs, insulated tool or bevarages bugs, totlet bugs, metseade, handbags, shopping-bugs, totlet bugs, metseade, amperates, experience, suited to the cuses, jewellery boxes, powder-boxes, cullery cases, jewellery boxes, powder-boxes, cullery cases, jewellery boxes, powder-boxes, cullery eases, nd staining collabilities, of further of of paper-boxed, or wholly or mamily covered with such materials or with paper	Trunks, suit-cases, vanity-cases, executive- cases, brief-cases, school satchels and similar containers	With outer surface of leather or of composition leather	I Vanity-cases, combined or trimmed with precious media, medi clada with precious media, precious stores, precious media, precious stores, semiprecious stores, peralis, coral, elephants' tasks or Bekko, more than 6,000 yen/piece in value for customs day,	2 Other	With outer surface of plastics or of textile materials	I Vanity-cases, combined or trimmed with precious medi, metal clad with precious medi, precious medi, precious such precious such precious such precious stones, semiprecious stones, peatis, coral, elephanis tusis or Bekko, more than 6,000 yen/piece in value for customs day.	2 Other	(1) With outer surface of plastic sheeting or textile materials	(2) Other	Other	Handbags, whether or not with shoulder strap, including those without handle	With outer surface of leather or of composition leather	I Combined or trimmed with previous medi, metal clad with precious medi, metal clad with precious medi, precious area, precession and precious area, cone., semiprecious stories, petals, cone., edephanis tusis or Bekko, more than 6,000 yen/piece in value for eustoms day.	(1) Of leather	(2) Other
Tariff line	42.02		4202.11	420211.100	420211.200	4202.12	420212.100		420212.210	420212.220	420219.000		4202.21		420221.110	420221.120

Tariff line	Description	Base rate	Category	Note 1st	1st year 21	2nd year 3rd	3rd year 4t	4th year 5t	5th year 6t	6th year 7th	7th year 8th	8th year 9th y	9th year 10th year	year 11th year	year 12th year	ear 13th year	ear 14th year	ar 15th year	r 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 fluskin or combined or trimmed with fluskin or combined and with precious metal, metal plated with precious metal, precious stones, semi- presious stones, pearls, cord, elephanis' tusks or Bekko.	16.0%	B10	-	11.6%	10.2%	8.7%	7.3%	5.8%	4.4%	2.9%	1.5% Free	ec Free	ce Free	e Free	Free	Free	Free	Free	Free	Free	Free
420310.200	2 Other	10.0%	B10	7	7.3%	6.4% 5	5.5%	4.5%	3.6%	2.7%	1.8% 0.9	0.9% Free	ee Free	ee Free	e Free	Free	Free	Free	Free	Free	Free	Free
	Gloves, mittens and mitts																					
4203.21	Specially designed for use in sports																					
420321.100	I Containing furskin or combined or frimmed with precious metal, metal clad with precious metal, metal plated with precious metal, precious stones, semi-precious stones, pearls, coral, elephanist tusks or Bekko	16.0%	B10		11.6%	10.2%	8.7%	7.3%	5.8%	4.4%	2.9%	1.5% Fr	Free	ee Free	e Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																					
420321.210	- In baseball	12.5%	B15)(10.2%	9.4%	8.6%	7.8%	7.0%	6.3% 5	5.5% 4.	4.7% 3.9%	3.1%	.% 2.3%	% 1.6%	%8.0 9	% Free	Free	Free	Free	Free	Free
420321.290	- Other	12.5%	B15	И	10.2%	8 %+.6	%9:8	. %8.′	7.0%	6.3% 5	5.5% 4.	4.7% 3.9%	3.1%	% 2.3%	% 1.6%	%8:0 9	% Free	Free	Free	Free	Free	Free
4203.29	Other																					
	I Containing furskin or combined or rummed with precious medi, metal clad with precious metal, metal plated with precious metal, precious stones, semi-precious stones, pearls, coral, elephants tusks or Bekko																					
420329.110	- Of leather	14.0%	B10	η	10.2%	8.9%	7.6%	6.4%	5.1%	3.8%	2.5%	1.3% Fre	Free Free	ee Free	e Free	Free	: Free	Free	Free	Free	Free	Free
420329.190	- Of composition leather	16.0%	B10	=	11.6%	10.2% 8	8.7%	7.3%	5.8%	4.4%	2.9%	1.5% Free	ee Free	ee Free	e Free	Free	Free	Free	Free	Free	Free	Free
420329.200	2 Other	10.0%	B15	8	8.1%	7.5% 6	6.9%	6.3%	5.6%	5.0% 4	4.4% 3.1	3.8% 3.1%	1% 2.5%	3% 1.9%	% 1.3%	9.0%	6 Free	Free	Free	Free	Free	Free
4203.30	Belts and bandoliers																					
420330.100	1 Trimmed with furskin or combined or trimmed with furskin media, media elid with precious media, media plated with precious media, media plated with precious media, media plated with precious stones, gentle, corral, elephants tusks or Bekko.	16.0%	B10	=	11.6%	10.2%	8.7%	7.3%	5.8%	4.4%	2.9%	1.5% Free	ee Free	ee Free	e Free	Free	e Free	Free	Free	Free	Free	Free
420330.200	2 Other	12.5%	B10	6	9.1%	8.0%	6.8%	5.7%	4.5%	3.4%	2.3% 1.	1.1% Fre	Free Free	ee Free	e Free	Free	Free	Free	Free	Free	Free	Free
4203.40	Other clothing accessories																					
420340.100	1 Trimmed with furskin or combined or trimmed with furskin or combined out with precoons medi, medi plated with precious medi, precious stones, semi- precious stones, pearls, cordi, elephants' tusks or Bekko.	16.0%	B10	=	11.6%	10.2%	8.7%	7.3%	2.8%	4.4%	2.9% 1.:	1.5% Fr	Free Free	ee Free	.e Free	Free	Free	Free	Free	Free	Free	Free
420340.200	2 Other	10:0%	B10	7	7.3%	6.4% 5	5.5%	4.5%	3.6%	2.7%	1.8% 0.9	0.9% Free	ee Free	ee Free	e Free	Free	Free	Free	Free	Free	Free	Free
42.05																						
4205.00	Other articles of leather or of composition leather																					
	1 Of a kind used in machinery or mechanical appliances or for other technical uses						\dashv															

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Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year 7	7th year 81	8th year 9th	9th year 10	10th year 11	11th year 12	12th year 13	13th year 14t	14th year 15	15th year 16th	16th year 17th	17th year 18t	18th year	As from 19th year
420500.110	(1) Belts and beltings, combing leathers and intergill-leathers	18.0%	B10		13.1%	11.5%	9.8%	8.2%	6.5%	4.9%	3.3%	1.6% I	Free	Free	Free	Free	Free	Free	Free F	Free Fi	Free	Free	Free
420500.190	(2) Other	3.3%	B10		2.4%	2.1%	1.8%	1.5%	1.2%	%6.0	%9'0	0.3% I	Free	Free	Free	Free	Free I	Free	Free F	Free Fi	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% I	Free	Free	Free	Free	Free	Free	Free F	Free Fr	Free	Free	Free
42.06																							
420600.000	Articles of gut (other than silk-worm gut), of goldbeater's skin, of bladdens or of tendons	3.3%	B10		2.4%	2.1%	1.8%	1.5%	1.2%	%6.0	0.6%	0.3% I	Free	Free	Free	Free	Free	Free	Free F	Free F	Free	Free	Free
	Chapter 43 Furskins and artificial fur, manufactures thereof	s thereof																					
43.02	Tanned or dressed furskins (including heads, tails, paws and other proces or entimes), 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%	9.9%	5.6% 4	4.7%	3.8%	2.8%	1.9%	I %6:0	Free	Free F	Free F	Free I	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%	9.9%	5.6% 4	4.7%	3.8%	2.8%	1.9%	I %6.0	Free	Free F	Free F	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	4.7%	3.8%	2.8%	1.9%	0.9% I	Free	Free F	Free F	Free	Free	Free
430219.090	- Other	15.0%	B15		12.2%	11.3%	10.3%	9.4%	8.4%	7.5%	9.9%	5.6% 4	4.7%	3.8%	2.8%	1.9%	0.9% I	Free	Free F	Free Fi	Free I	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%	9.9%	5.6% 4	4.7%	3.8%	2.8%	1.9%	I %6:0	Free	Free F	Free F	Free I	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	4.7%	3.8%	2.8%	1.9%	0.9% I	Free	Free F	Free Fi	Free I	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%	%0.01	8.8%	7.5% 6	6.3%	5.0%	3.8%	2.5%	1.3% I	Free	Free F	Free Fi	Free I	Free	Free
430230.013	Of mink	20.0%	B15		16.3%	15.0%	13.8%	12.5%	11.3%	%0.01	8.8%	7.5% 6	6.3%	5.0%	3.8%	2.5%	1.3% I	Free	Free F	Free Fi	Free	Free	Free
430230.019	- Other	20.0%	B15		16.3%	15.0%	13.8%	12.5%	11.3%	%0.01	8.8%	7.5% 6	6.3%	5.0%	3.8%	2.5%	1.3% I	Free	Free F	Free Fi	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	4.7%	3.8%	2.8%	1.9%	0.9% I	Free	Free F	Free Fi	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	4.7%	3.8%	2.8%	1.9%	0.9% I	Free	Free F	Free Fi	Free	Free	Free
43.03	Articles of apparel, clothing accessories and other articles of furskin																						
4303.10	Articles of apparel and clothing accessories																						
	- Articles of apparel																						
430310.011	Of furskin of sheep or goat	20.0%	B15		16.3%	15.0%	13.8%	12.5%	11.3%	%0.01	8.8%	7.5% 6	6.3%	5.0%	3.8%	2.5%	1.3% I	Free	Free F	Free Fi	Free	Free	Free
430310.012	Of furskin of rabbit or hare	20.0%	B15		%8.91	15.0%	13.8%	12.5%	11.3%	%0.01	8.8%	7.5% 6	6.3%	5.0%	3.8%	2.5%	1.3% I	Free	Free F	Free Fi	Free I	Free	Free
430310.013	Of furskin of mink	20.0%	B15		16.3%	15.0%	13.8%	12.5%	11.3%	%0.01	8.8%	7.5% 6	6.3%	9.0%	3.8%	2.5%	1.3% I	Free	Free F	Free Fi	Free	Free	Free
430310.014	Of furskin of fox	20.0%	B15		16.3%	15.0%	13.8%	12.5%	11.3%	%0.01	8.8%	7.5% 6	6.3%	9.0%	3.8%	2.5%	1.3% I	Free	Free F	Free Fi	Free I	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	6.3%	2.0%	3.8%	2.5%	1.3% I	Free	Free F	Free Fi	Free I	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	6.3%	5.0%	3.8%	2.5%	1.3% I		Free F			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	6.3%	5.0%	3.8%	2.5%	1.3% I	Free	Free F	Free Fr	Free	Free	Free

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Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	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%	12.5%	11.3%	10.0%	8.8%	7.5%	6.3%	5.0%	3.8%	2.5%	1.3%	Free	Free	Free	Free	Free	Free
430390.090	- Other	20.0%	B15		16.3%	15.0%	13.8%	12.5%	11.3%	10.0%	8.8%	7.5%	6.3%	5.0%	3.8%	2.5%	1.3%	Free	Free	Free	Free	Free	Free
	SECTION IX WOOD AND ARTICLES OF WOOD, WOOD CHARCOAL, CORK AND ARTICLES OF CORK, MANUFACTURES OF STRAW, OF ESPARTO OR OF OTHER PLAITING MATERIALS, BASKETWARE AND WICKERWORK); WOOD CH	'ARCOAL; CC	JRK AND AR	ATICLES OF C	ORK; MANU	FACTURES C)F STRAW, O.	F ESPARTO ()R OF OTHER	PLAITING B	MATERIALS,	BASKETWA	RE AND WI	CKERWORK								
	Chapter 44 Wood and articles of wood; wood charcoal	oal																					
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 (Pinus 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
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
4407.12	Of fir (Abies spp.) and spruce (Picea spp.)																						
	1 Not more than 160 mm in thickness (other than California red fir, grand fir, noble fir, pacific silver fir or Sitka spruce)																						
440712.110	(1) Planed or sanded	4.8%	B7		3.0%	2.4%	1.8%	1.2%	%9.0	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%	%9.0	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
44.09	Wood (including strips and friezes for parquet forming not assumbled, continuously simple of (tongued, groved, rebated, chamfered, '4-jointed, flowded, rounded or the like) along any of its edges, ends or faces, whether or not planed, sanded or end-jointed																						
4409.10	Coniferous																						
440910.200	2 Beadings and mouldings	3.6%	B7		2.3%	1.8%	1.4%	%6.0	0.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	3 Other																						
440910.310	(1) Of Pinns spp., Abies spp, (other than California effic grand fir, grand fir, noble fir and pacific silver fin, Prece spp, (other than Silka spruce) and Larix spp., not more than 160 mm in thickness.	5:0%	B7		3.1%	2.5%	1.9%	1.3%	%9.0	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
44.10	Particle board, oriented strand board (OSB) and similar board (for example, waferboard) of wood or other ligueous materials, whether or not agglomerated with resins or other organic binding substances																						
	Ofwood																						
4410.11	Particle board																						
	1 In sheets or in boards																						
441011.110	- Unworked or not further worked than sanded	6.0%	B7		3.8%	3.0%	2.3%	1.5%	0.8%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
441011.120	- Surface-covered with 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
441011.190	- Other	6.0%	B7		3.8%	3.0%	2.3%	1.5%	0.8%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
441011.900	2 Other	5.0%	B7		3.1%	2.5%	1.9%	1.3%	0.6%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

As from 19th year			Free	Free	Free						Free	Free		Free	Free			Free	Free		Free	Free		
18th year 19th			Free F	Free F	Free F						Free F	Free F		Free F	Free F			Free F	Free F		Free F	Free F		
ar 17th year			Free	Free	Free						Free	Free		Free	Free			Free	Free		Free	Free		
r 16th year			Free	Free	Free						Free	Free		Free	Free			Free	Free		Free	Free		
15th year			Free	Free	Free						Free	Free		Free	Free			Free	Free		Free	Free		
14th year			Free	Free	Free						Free	Free		Free	Free			Free	Free		Free	Free		
13th year			Free	Free	Free						Free	Free		Free	Free			Free	Free		Free	Free		
12th year			Free	Free	Free						Free	Free		Free	Free			Free	Free		Free	Free		
11th year			Free	Free	Free						Free	Free		Free	Free			Free	Free		Free	Free		
10th year			Free	Free	Free						Free	Free		Free	Free			Free	Free		Free	Free		
9th year			Free	Free	Free						Free	Free		Free	Free			Free	Free		Free	Free		
8th year			Free	Free	Free						%6.0	%6.0		%6:0	%8.0			0.5%	0.5%		0.5%	0.5%		
7th year			Free	Free	Free						1.8%	1.8%		1.8%	1.5%			1.1%	1.1%		1.1%	1.1%		
6th year			Free	Free	Free						2.7%	2.7%		2.7%	2.3%			1.6%	1.6%		1.6%	1.6%		
5th year			0.8%	0.8%	0.6%						3.6%	3.6%		3.6%	3.1%			2.2%	2.2%		2.2%	2.2%		
4th year			1.5%	1.5%	1.3%						4.5%	4.5%		4.5%	3.9%			2.7%	2.7%		2.7%	2.7%		
3rd year			2.3%	2.3%	1.9%						5.5%	5.5%		5.5%	4.6%			3.3%	3.3%		3.3%	3.3%		
2nd year			3.0%	3.0%	2.5%						6.4%	6.4%		6.4%	5.4%			3.8%	3.8%		3.8%	3.8%		
1st year			3.8%	3.8%	3.1%						7.3%	7.3%		7.3%	6.2%			4.4%	4.4%		4.4%	4.4%		
Note																								
Category			B7	B7	B7						B10	B10		B10	B10			B10	B10		B10	B10		
Base rate			90.9	%0.9	5.0%						10.0%	10.0%		10.0%	8.5%			%0.9	6.0%		9.0%	6.0%		
Description	Oriented strand board (OSB)	1 In sheets or in boards	- Unworked or not further worked than sanded	-Other	2 Other	Plywood, veneered panels and similar laminated wood	Of bamboo	1 Plywood consisting solely of sheets of wood, each ply not exceeding 6 mm thickness	(1) With at least one outer piy of Dank Red Meranti, Strel Kendermi, Eight Red Meranti, Stro, Limba, Okonne, Obeche, Acapiot d'Afrique, Shepli, Virola, Mahogany (Swieterma Spp.), Palissandre de Para, Palissandre de Ro, Palissandre de Rose Rose	A Vamished, printed, grooved, overlaid or similarly surfaceworked	(a) Tongued, grooved or similarly worked on one or both sides	(b) Other	B Other	(a) Less than 6 mm in thickness	(b) Other	(2) Other	A Varnished, printed, grooved, overlaid or similarly surfaceworked	(a) Tongued, grooved or similarly worked on one or both sides	(b) Other	B Other	(a) Less than 6 mm in thickness	(b) Other	Other plywood, consisting solely of sheets of wood (other than bamboo), each ply not exceeding 6 mm thickness	With at least one outer ply of tropical wood
Tariff line	4410.12		441012.110	441012.190	441012.900	44.12 P! wc	4412.10				441210.111	441210.119		441210.191	441210.199			441210.211	441210.219		441210.291	441210.299		4412.31

As from 19th year			Free	Free			Free	Free		Free	Free	Free				Free
18th year			Free	Free			Free	Free		Free	Free	Free				Froe
17th year 13			Free	Free			Free	Free		Free	Free	Free				Froe
16th year 17			Free	Free			Free	Free		Free	Free	Free				Free
15th year 16			Free	Free			Free	Free		Free	Free	Free				Free
14th year 1:			Free	Free			Free	Free		Free	Free	Free				Free
13th year 1-			Free	Free			Free	Free		Free	Free	Free				Froe
12th year 1.			Free	Free			Free	Free		Free	Free	Free				Froe
11th year 1			Free	Free			Free	Free		Free	Free	Free				Free
10th year			Free	Free			Free	Free		Free	Free	Free				Free
9th year			Free	Free			Free	Free		Free	Free	Free				Free
8th year			%6.0	0.9%			0.9%	%6.0		%8.0	0.8%	%8.0				0.5%
7th year			1.8%	1.8%			1.8%	1.8%		1.5%	1.5%	1.5%				1.1%
6th year			2.7%	2.7%			2.7%	2.7%		2.3%	2.3%	2.3%				1.6%
5th year			3.6%	3.6%			3.6%	3.6%		3.1%	3.1%	3.1%				2.2%
4th year			4.5%	4.5%			4.5%	4.5%		3.9%	3.9%	3.9%				2.7%
3rd year			5.5%	5.5%			5.5%	5.5%		4.6%	4.6%	4.6%				3.3%
2nd year			6.4%	6.4%			6.4%	6.4%		5.4%	5.4%	5.4%				3.8%
1st year			7.3%	7.3%			7.3%	7.3%		6.2%	6.2%	6.2%				4.4%
Note																
Category			B10	B10			B10	B10		B10	B10	B10				B10
Base rate			10.0%	10.0%			10.0%	10.0%		8.5%	8.5%	8.5%				9609
Description	With at least one outer ply of Dark Red Meranti, Light Red Meranti, White Launn, Sipo, Limba, Okoume, Obeche, Acajou d'Afrique, Sapell, Viola, Mahoguny (Swiretenns spp.), Palissandre de Para, Palissandre de Rio, Palissandre de Rose	1 Varnished, printed, grooved, overlaid or similarly surface-worked	(1) Tongued, grooved or similarly worked on one or both sides	(2) Other	2 Other	(1) Less than 6 mm in thickness	- Less than 3 mm in thickness	- Less than 6 mm but not less than 3 mm in thickness	(2) Other	- Less than 12 mm but not less than 6 mm in thickness	- Less than 24 mm but not less than 12 mm in thickness	- Not less than 24 mm in thickness	- Other	1 Varnished, printed, grooved, overlaid or similarly surface-worked	(1) Tongued, grooved or similarly worked on one or both sides	- with at least one outer ply of tropned wood / Abura, Afromessa, Ako, Ahura, Adardrobe, Andirobe, Dosse, Girie, Cativo, Cedro, Bosen, Baban, Baba, Baban, Maramah, Maramah, Maramah, Maramah, Maramah, Marawa, Maramah, Marawa, Marawa, Merthan, Marawa, Merthan, Marawa, Merthan, Marawa, Merthan, Marawa, Merthan, Marawa, Marawa, Maramah, Pan, Marawa, Baban, Nanah, Carigo, Padank, Paidao, Paitsandre de Guatemala, Pan Aharabo, Pan Marfin, Palul, Paitsan, Paitsan, Paitsan, Paitsan, Paitsan, Paitsan, Paitsan, Paitsan, Paitsan, Paitsan, Paitsan, Paitsan, Paitsan, Tanan, Teak, Tanan, Tola, White Meranti
Tariff line			441231.111	441231.191			441231.911	441231.921		441231.931	441231.941	441231.951			441231.119	

Tariff line	Description	Base rate	Category	Note	1st vear	2nd vear	3rd vear	4th vear	5th vear 6	6th vear 7th	7th vear 8th	8th vear 9th vear	rear 10th year	ear 11th year	ear 12th year	ar 13th vear	r 14th vear	15th vear	16th vear	17th vear	18th vear	As from
					+	+	+		+	+	+	+	-	+	+	+	+	+	+			15till year
	- Other	6.0%	B7		3.8%	3.0%	2.3%	1.5%	0.8%	Free I	Free Free	ee Free	ee Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
441231.199	(2) Other																					
	- with at least one outer ply of tropical wood specified in the tariff line 441231.119	6.0%	B10		4.4%	3.8%	3.3%	2.7%	2.2%	1.6% 1	1.1% 0.5	0.5% Free	ee 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 I	Free Fn	Free Free	ee 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	1.1% 0.5	0.5% Free	ee 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%	5% Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	(2) Other																					
441231.939	Less than 12 mm but not less than 6 mm in thickness																					
	with at least one outer ply of tropical wood specified in the tariff line 441231.119	6.0%	B10		4.4%	3.8%	3.3%	2.7%	2.2%	1.6%	0.5	0.5% Free	ee 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 Fn	Free Free	ee 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%	5% Free	ee 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 F	Free Fn	Free Free	ee 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	%0:9	B10		4.4%	3.8%	3.3%	2.7%	2.2%	1.6%	0.5	0.5% Free	ee 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 Fn	Free Free	ee Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
4412.33	Other, with at least one outer ply of non- confictions wood of the species alder (Alma spp.), ash (Frazims spp.), beeth (Togus spp.), beth (Braids spp.), cherry (Prums spp.), thers (Braids spp.), cherry (Prums spp.), therson (Cantones spp.) cm (Clauros spp.), encal/ptus (Eucolyptus spp.), hickory (Capt app.), box chestnut (Aceculus spp.), hone (Ilm spp.), maple (Acery spp.), sod, (Gurerus spp.) plane tree (Pildams spp.), popling and span (Pildams spp.), popling and span (Pildams spp.), popling and span (Luthary spp.), ode, plan and spp.) tulipwood (Lirodendron spp.) or walnut (Englons spp.) or				1																	
	1 Varnished, printed, grooved, overlaid or similarly surface-worked																					
441233.110	(1) Tongued, grooved or similarly worked on one or both sides	9.0%	B7		3.8%	3.0%	2.3%	1.5%	0.8%	Free	Free Fr	Free Free	ee 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 Fn	Free Free	ee 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	1.1% 0.5	0.5% Free	ee 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	8th year 9t	9th year 10	10th year 1	11th year 1	12th year 1.	13th year	14th year 15	15th year 16	16th year 17	17th year 18	18th year	As from 19th year
441233.912	- Less than 6 mm but not less than 3 mm in thickness	%0:9	B10		4.4%	3.8%	3.3%	2.7%	2.2%	1.6%	1.1%	0.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	(2) Other																						
441233.991	- Less than 12 mm but not less than 6 mm in thickness	%0.9	B7		3.8%	3.0%	2.3%	1.5%	0.8%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
441233.992	- Less than 24 mm but not less than 12 mm in thickness	%0:9	B7		3.8%	3.0%	2.3%	1.5%	0.8%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
441233.993	- Not less than 24 mm in thickness	%0:9	B7		3.8%	3.0%	2.3%	1.5%	0.8%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
4412.34	Other, with at least one outer ply of non- coniferous wood not specified under subheading 4412.33																						
	1 Varnished, printed, grooved, overlaid or similarly surface-worked																						
441234.110	(1) Tongued, grooved or similarly 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
441234.190	(2) Other	9.0%	B7		3.8%	3.0%	2.3%	1.5%	0.8%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																						
	(1) Less than 6 mm in thickness																						
441234.911	- Less than 3 mm in thickness	6.0%	B10		4.4%	3.8%	3.3%	2.7%	2.2%	1.6%	1.1%	0.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
441234.912	- Less than 6 mm but not less than 3 mm in thickness	%0.9	B10		4.4%	3.8%	3.3%	2.7%	2.2%	1.6%	1.1%	0.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	(2) Other																						
441234.991	- Less than 12 mm but not less than 6 mm in thickness	90.9	B7		3.8%	3.0%	2.3%	1.5%	0.8%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
441234.992	- Less than 24 mm but not less than 12 mm in thickness	90.9	B7		3.8%	3.0%	2.3%	1.5%	0.8%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
441234.993	- Not less than 24 mm in thickness	90.9	B7		3.8%	3.0%	2.3%	1.5%	0.8%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
4412.39	Other, with both outer plies of coniferous wood																						
	l Varnished, printed, 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
441239.190	(2) Other	9.0%	B7		3.8%	3.0%	2.3%	1.5%	0.8%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																						
441239.910	(1) Less than 6 mm in thickness	6.0%	B10		4.4%	3.8%	3.3%	2.7%	2.2%	1.6%	1.1%	0.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	(2) Other																						
441239.991	- Less than 12 mm but not less than 6 mm in thickness	%0:9	B7		3.8%	3.0%	2.3%	1.5%	0.8%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
441239.992	- Not less than 12 mm in thickness	%0.9	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
	Other																						
4412.99	Other																						
	I Laminated lumber																						

Tariff line	Description	Base rate	Category	Note	1st vear	2nd vear	3rd vear	4th vear	5th vear	6th vear	7th vear	8th vear	9th vear	10th vear	11th vear	12th vear	13th vear	14th vear	15th vear	16th vear	17th vear	18th vear	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 coopers' products and parts thereof, of wood, including staves	2.2%	B7		1.4%	1.1%	%8.0	0.6%	0.3%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
44.18	Builders' joinery and carpentry of wood, including cellular wood panels, assembled flooring panels, shingles and shakes																						
441860.000	Posts and beams	3.9%	B7		2.4%	2.0%	1.5%	1.0%	0.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Other																						
4418.91	Of bamboo																						
	2 Other																						
	(2) Other																						
	- Other																						
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																						
	Structural laminated lumber																						
441899.231		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
441899.232	—With a short side (width) of cross-section for lot less than 7.5 cm in length and with a long side (depth) of cross-section of not less than 1.5 cm in class, section of the less than 1.5 cm in class of 44.18.99.23.1)	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	ES																					
	Chapter 50 Silk																						
50.01																							
5001.00	Silk-worm cocoons suitable for reeling																						

As from 19th year		Free											Free		Free	Free	Free					Free	Free		
18th year		Free											Free		Free	Free	Free					Free	Free		
17th year 1		Free											Free		Free	Free	Free					Free	Free		
16th year 1		Free											Free		Free	Free	Free					Free	Free		
15th year		Free											Free		Free	Free	Free	N HAIR				Free	Free		
14th year 1		Free											Free		Free	Free	Free	ES OF HUM/				Free	Free		
13th year 1		Free											Free		Free	Free	Free	ERS; ARTICL				Free	Free		
12th year 1		Free											Free		Free	Free	Free	CIAL FLOWI				Free	Free		
11th year		Free											Free		Free	Free	Free	VITH; ARTIF				Free	Free		
10th year 1		Free											Free		Free	536.77 yen/kg	Free	ADE THEREV				Free	Free		
9th year		Free											Free		Free	1,073.54 yen/kg	Free	ARTICLES M.				Free	Free		
8th year		229.36 yen/kg											634.36 yen/kg		634.36 yen/kg	1,610.31 yen/kg	634.36 yen/kg	HERS AND /				2.5%	0.6%		
7th year		458.73 yen/kg											1,268.73 yen/kg		1,268.73 yen/kg	2,147.08 yen/kg	1,268.73 yen/kg	PARED FEAT				4.9%	1.2%		
6th year		688.09 yen/kg											1,903.09 yen/kg		1,903.09 yen/kg	2,683.85 yen/kg	1,903.09 yen/kg	EREOF, PRE				7.4%	1.8%		
5th year		917.45 yen/kg											2,537.45 yen/kg		2,537.45 yen/kg	3,220.62 yen/kg	2,537.45 yen/kg	ID PARTS TH				%8'6	2.4%		
4th year		1,146.82 yen/kg											3,171.82 yen/kg		3,171.82 yen/kg	3,757.38 yen/kg	3,171.82 yen/kg	IG-CROPS AN				12.3%	3.0%		
3rd year		1,376.18 yen/kg											3,806.18 yen/kg		3,806.18 yen/kg	4,294.15 yen/kg	3,806.18 yen/kg	VHIPS, RIDIN				14.7%	3.7%		
2nd year		1,605.55 yen/kg											4,440.55 yen/kg		4,440.55 yen/kg	4,830.92 yen/kg	4,440.55 yen/kg	AT STICKS, W				17.2%	4.3%		
1st year		1,834.91 yen/kg											5,074.91 yen/kg		5,074.91 yen/kg	5,367.69 yen/kg	5,074.91 yen/kg	STICKS, SEA				19.6%	4.9%		
Note																		S, WALKING							
Category	Xq1	B10					Xq1		Xq1	Xq1	Xq1		B10		B10	B12	B10	UMBRELLA				B10	B10		
Base rate		2,523 yen/kg											6,978 yen/kg		6,978 yen/kg	6,978 yen/kg	6,978 yen/kg	ELLAS, SUN	ich articles			27.0%	6.7%		
Description	- Concerning the quantity of silk-worm ecocous in the subsequent cyclaulated as rws all supulated by a cabinet order) and the quantity of raw silk and by a cabinet order) and the quantity of raw silk and a compared order and the times of a tariff quota stipulated by a cabinet order which is effective at the time of import and under the effective at the time of import and under the are effective at the time of import and under the are effective at the time of import of the parties of the compared to the tariff quota shall be calculated on the Note. The tariff quota shall be calculated on the sizes of 798 km, in consideration of the quantity of prospective domestic demand in the current quantity of prospective domestic demand or the quantity of prospective domestic production of the quantity of prospective domestic production of the demand in arrived statution and other relevant international market situation and other relevant Quota' in subbeading 2002.00.	-Other		Raw silk (not thrown)	2 Other	- For "the Pooled Quota"	Double cocoons silk	Other	20/22 denier	26/29 denier	Other	- Other	Double cocoons silk	Other	20/22 denier	26/29 denier	Other	SECTION XII FOOTWEAR, HEADGEAR, UMBRELLAS, SUN UMBRELLAS, WALKING STICKS, SEAT-STICKS, WHIPS, RIDING-CROPS AND PARTS THEREOF. PREPARED FEATHERS AND ARTICLES MADE THEREWITH, ARTHFICIAL FLOWERS, ARTICLES OF HUMAN HAIR	Chapter 64 Footwear, gaiters and the like; parts of such articles	Waterproof footwear with outer soles and uppers of rubber or of plastics, the uppers of which are neither fixed to the sole nor assembled by sixtehing, riveting, nailing, serewing, plugging or similar processes	Footwear incorporating a protective metal toecap	1 Ski-boots	2 Other	Other footwear	Covering the ankle but not covering the knee
Tariff line	01000010	500100.090	50.02	5002.00			500200.211		500200.215	500200.216	500200.217		500200.221		500200.225	500200.226	500200.227			64.01	6401.10	640110.010	640110.090		6401.92

8		á		1	-					-		-			-	-	-	\vdash	-	-	-	-	As from
Tarini iiiic	Describuon	Dasc rate	Category	DIONI	18t year	znu year	oru year	4III year	om year	omivean	no leal on	our year	oni year in	ı onı year	i i iii yeai	17ml year 13	ı Dun year	14m year 15	ioni veai io	rom year 17	ı / III) carı	I our year	9th 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
640192.090	2 Other	6.7%	B10		4.9%	4.3%	3.7%	3.0%	2.4%	1.8%	1.2% 0	%9.0	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
640199.000	Other																						
	- Covering the knee	6.7%	B10		4.9%	4.3%	3.7%	3.0%	2.4%	1.8%	1.2% 0	0.6%	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%	0 %5.1	0.7%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
64.02	Other footwear with outer soles and uppers of rubber or plastics																						
	Sports footwear																						
6402.12	Ski-boots, cross-country ski footwear and snowboard boots																						
640212.010	1 Ski-boots	27.0%	B10		19.6%	17.2%	14.7%	12.3%	%8'6	7.4%	4.9% 2	2.5%	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	0.7%	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	%9.0	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
640220.000	Footwear with upper straps or thongs 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	%9.0	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	%9.0	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%	0 %5.1	0.7%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
6402.99	Other																						
640299.010	- Shoes																						
	- Incorporating a protective metal toe- cap	6.7%	B10		4.9%	4.3%	3.7%	3.0%	2.4%	1.8%	1.2% 0	%9:0	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%	0 %5.1	0.7%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	- Sandals																						
640299.021	- Not covering the heels																						
	Incorporating a protective metal toecap	6.7%	B15		5.4%	5.0%	4.6%	4.2%	3.8%	3.4%	2.9% 2	2.5%	2.1%	1.7%	1.3%	0.8%	0.4%	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	3.8%	3.1%	2.5%	1.9%	1.3%	0,6%	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	2.5%	2.1%	1.7%	1.3%	0.8%	0.4%	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	3.8%	3.1%	2.5%	1.9%	1.3%	0.6%	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	2.5%	2.1%	1.7%	1.3%	0.8%	0.4%	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	3.8%	3.1%	2.5%	1.9%	1.3%	0.6%	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%	%8.6	7.4%	4.9%	2.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
																						÷	

					_					
	As from 19th year	Free		Free	Free				Free	
	18th year	Free		Free	Free				Free	
	17th year	Free		Free	Free				Free	
	16th year	Free		Free	Free				Free	
	15th year	Free		Free	Free				Free	
	14th year	Free		Free	Free				Free	
	13th year	Free		Free	Free				Free	
	12th year	Free		Free	Free				Free	
	11th year	Free		Free	Free				Free	
	10th year	Free		Free	Free				Free	
	9th year	Free		Free	Free				Free	
	8th year	2.7%		2.5%	2.7%				2.2%	
	7th year	5.5%		4.9%	5.5%				4.4%	
	6th year	8.2%		7.4%	8.2%				%5.9	
	5th year	10.9%		%8.6	10.9%				8.7%	
	4th year	13.6%		12.3%	13.6%				%6:01	
	3rd year	16.4%		14.7%	16.4%				13.1%	
	2nd year	19.1%		17.2%	19.1%				15.3%	
	1st year	21.8%		19.6%	21.8%				17.5%	
	Note							The conginating goods classified in moler the under the under the under the under the under the under the predetend is stiff line (set0220.01) will receive by will receive the unit of unit treatment without the unit of quota quantity set out for this cont for this could for t		
	Category	B10		B10	B10			X II S	B10	
	Base rate	30.0%		27.0%	30.0%				24.0%	
	Description	2 Other	Other	I With outer soles of rubber, leather or composition leather	2 Other	Footwear with outer soles of leather, and uppers which consist of leather straps across the instep and around the big toe	- House footwear	— For the quantity within the limits of a hariff quota simplated by a chainet order which is effective at the time of import and under the conditions set only by electure regulations which are effective at the time of import industrial conditions as only by electured to as "the Pooled Queal". The uniff quota shall be calculated on the basis of 12.019/000 pairs and in consideration of imported quantity in the preceding field seal year (April—March), international market situations and other relevant conditions and much the following tensor. (1) Follower (Evelbulge, Boowear for gramatics, athletics or similar activities and sippers) of subsedings (2022 to 6.013/9.). (2) Footwear (excluding players) of gramatics, athletics or similar activities and subseding (2014) 19, with uppers subsheading (2014) 19, with uppers or subsheading effold, 2013, with uppers or subsheading sports footwear for gramatics, athletics or similar activities and sippers) of subheading effols. (1) with uppers or the substanting sports footwear for gramatics, althetics or similar activities and sippers) of subheading effols. (2) with uppers or deather in part or with outer soles of leather in part and outer soles of leather in part and entities and sippers) of subheading effols. (2) with uppers of leather in part and entities and sippers) of subheading effols. (3) with uppers or feather in part and entities and sippers) of subheading effols. (4) with uppers or feather in part and entities and sippers) of subheading effols. (4) with uppers or feather in part and entities and sippers) of subheading effols. (4) with uppers or feather in part and entities in an individual entities.	Other	Other
	Tariff line	640312.090	6403.19	640319.010	640319.090	6403.20		646320,011	640320.012	
•			_						_	_

om /ear		ç				9		
As from 19th year		Free				Free		
18th year		Free				Free		
17th year		Free				Free		
16th year		Free				Free		
15th year		Free				Free		
14th year		Free				Free		
13th year		Free				Free		
12th year		Free				Free		
11th year		Free				Free		
10th year		Free				Free		
9th year		Free				Free		
8th year		2.0%				2.0%		
7th year		3.9%				3.9%		
6th year		5.9%				5.9%		
5th year		7.9%				7.9%		
4th year		9.8%				9.8%		
3rd year		11.8%				11.8%		
2nd year		13.7%				13.7%		
1st year		15.7%				15.7%		
Note	The originating goods classified under the out-of-quota tariff line (540320.022) will receive preferential tariff the treatment without the limit of quota quantity set out for this cariff line (540320.022).				The originating goods classified under the out of spood tart the out of spood tart the out of spood tart the out of spood tart the out of spood tart the out of spood tart the out of spood tart the tart the spood tart			The originating goods classified the out-of-quota tariff line (46340.022) will receive preferential treatment without the limit of quota q
Category	Xq1	B10			Xq1	B10		ibx
Base rate		21.6%				21.6%		
Description	- For 'the Pooled Quota"	Other	Other footwear, incorporating a protective metal toe-cap	- With outer soles of rubber, leather or composition leather	For "the Pooled Quota"	Other	- Other	For "the Pooled Quota"
Tariff line	640320.021	640320.022	6403.40		640340 01 1	640340.012		640340.021

As from 19th year	Free					Free		Free			Free			Free	
18th year	Free					Free		Free			Free			Free	
17th year	Free					Free		Free			Free			Free	
16th year	Free					Free		Free			Free			Free	
15th year	Free					Free		Free			Free			Free	
14th year	Free					Free		Free			Free			Free	
13th year	Free					Free		Free			Free			1.9%	
12th year	Free					Free		Free			Free			3.8%	
11th year	Free					Free		Free			Free			5.6%	
10th year	Free					Free		Free			Free			7.5%	
9th year	Free					Free		Free			Free			9.4%	
8th year	2.2%					2.2%		2.5%			2.0%			11.3%	
7th year	4.4%					4.4%		4.9%			3.9%			13.1%	
6th year	6.5%					6.5%		7.4%			5.9%			15.0%	
5th year	8.7%					8.7%		%8.6			7.9%			16.9%	
4th year	10.9%					10.9%		12.3%			9.8%			18.8%	
3rd year	13.1%					13.1%		14.7%			11.8%			20.6%	
2nd year	15.3%					15.3%		17.2%			13.7%			22.5%	
1st year	17.5%					17.5%		19.6%			15.7%			24.4%	
Note					The originating goods classified under the out-of-quota tariff line (640351.012) will receive preferential traffice treatment without artiff line (640351.012) will receive preferential traffice treatment without set out for this quantity set out for this tariff line (640351.011)					The originating goods classified under the out-of-quota tariff line (44051,029) will receive preferential traffic until the unit of quota quantity set out for this current out for this could have a feet out for this could be used.					
Category	B10				, Ydl	B10		B10		Xq1	B10			B15	
Base rate	24.0%					24.0%		27.0%			21.6%			30.0%	
Description	Other	Other footwear with outer soles of leather	Covering the ankle	1 House footwear	- For "the Pooled Queta"	- Other	2 Other	(1) Footwear for gymnastics, athletics or similar activities	(2) Other	- For "the Pooled Quota"	Other	Other	1 Slippers or other house footwear	(1) Slippers	(2) Other
Tariff line	640340.022		6403.51		640351.011	640351.012		640351.021		640351.022	640351.029	6403.59		640359,011	

As from 19th year		Free		Free				
18th year 19		Free		Free				
17th year 18ti				Free				
		: Free						
ar 16th year		Free		Free				
15th year		Free		Free				
14th year		Free		Free				
13th year		Free		Free				
12th year		Free		Free				
11th year		Free		Free				
10th year		Free		Free				
9th year		Free		Free				
8th year		2.2%		2.5%				
7th year		4.4%		4.9%				
6th year		6.5%		7.4%				
5th year		8.7%		9.8%				
4th year		10.9%		12.3%				
3rd year		13.1%		14.7%				
2nd year		15.3%		17.2%				
1st year		17.5%		19.6%				
Note	The organisating goods classified under the out-of-quotal tariff line (640359 019) will receive until treetwind until treetwind until without the limit of quotal quantity set out for this cariff line (640359 012)							originating goods classified under the under the under the under the under the (640359) 104) will receive preferential treatment until from the first of quotative set out for this trainfil time (640359 044). The originating goods classified under the originating goods (640359 044) will receive preferential turiff line (640359 105) will receive preferential turiff in the under the originating goods (640359 105) will receive preferential turiff line from the under the unde
Category	IbX	B10		B10				z ^d z x ^d z
Base rate		24.0%		27.0%				
	'uota"			mnastics, retivities		nota"	er 19 cm	
Description	- For "the Pooled Quota"	er.		(1) Footwear for gymnastics, athletics or similar activities	ther	- For "the Pooled Quota"	With an insole over 19 cm	For men
De	- For	- Other	2 Other	(1) Fc athleti	(2) Other	For	Wit	1
je.	23	6.		02				7. 2. 2. 2. 2. 2. 2. 2. 2. 2. 2. 2. 2. 2.
Tariff line	640359.012	640359.019		640359.020				640359,044

As from 19th year				Free	Free		Free	Free				Free			Free
18th year				Free	Free		Free	Free				Free			Free
17th year				Free	Free		Free	Free				Free			Free
16th year				Free	Free		Free	Free				Free			Free
15th year				Free	Free		Free	Free				Free			Free
14th year				Free	Free		Free	Free				Free			Free
13th year				Free	Free		Free	Free				Free			Free
12th year				Free	Free		Free	Free				Free			Free
11th year				Free	Free		Free	Free				Free			Free
10th year				Free	Free		Free	Free				Free			Free
9th year				Free	Free		Free	Free				Free			Free
8th year				2.0%	2.0%		2.0%	2.0%				2.5%			2.0%
7th year				3.9%	3.9%		3.9%	3.9%				4.9%			3.9%
6th year				2.9%	5.9%		5.9%	5.9%				7.4%			5.9%
5th year				7.9%	7.9%		7.9%	7.9%				9.8%			7.9%
4th year				%8'6	%8.6		%8.6	%8.6				12.3%			%8'6
3rd year				11.8%	11.8%		11.8%	11.8%				14.7%			11.8%
2nd year				13.7%	13.7%		13.7%	13.7%				17.2%			13.7%
1st year				15.7%	15.7%		15.7%	15.7%				19.6%			15.7%
Note	The originating goods classified under the out-of-goods to out-of-goods to out-of-goods with the classified to out-of-goods with ceaving will receive preferential treatment without the limit of quotantiy set out for the out-of-goods without the limit of quotantiy set out for the classified out-out-out-out-out-out-out-out-out-out-													The originating goods classified under the out-of-quota tariff line (640391.019) will receive preferential tariff treatment without the limit of quota quantity set out for this tariff line (640391.012)	
Category	χei			B10	B10		B10	B10				B10		T ^b X	B10
Base rate				21.6%	21.6%		21.6%	21.6%				27.0%			21.6%
Description	Other	- Other	With an insole over 19 cm	For men	For women	Other	Footwear made on a base or platform of wood, not having an inner sole or a protective metal toe-cap	Other	Other footwear	Covering the ankle	I Footwear with outer soles of rubber or composition leather (excluding house footwear)	(1) Footwear for gymnastics, athletics or similar activities	(2) Other	- For "the Pooled Quota"	- Other
Tariff line	640359 049			640359.104	640359.105		640359.111	640359.119		6403.91		640391.011		640391.012	640391.019

As from 19th year		Free			Free			Free				
18th year		Free			Free			Free				
17th year		Free			Free			Free				
16th year		Free			Free			Free				
15th year		Free			Free			Free				
14th year		Free			Free			Free				
13th year		1.9%			Free			1.7%				
12th year		3.8%			Free			3.4%				
11th year		5.6%			Free			5.1%				
10th year		7.5%			Free			%8.9				
9th year		9.4%			Free			8.4%				
8th year		11.3%			2.2%			10.1%				
7th year		13.1%			4.4%			11.8%				
6th year		%0:51			6.5%			13.5%				
5th year		16.9%			8.7%			15.2%				
4th year		18.8%			10.9%			16.9%				
3rd year		20.6%			13.1%			18.6%				
2nd year		22.5%			15.3%			20.3%				
1st year		24.4%			17.5%			21.9%				
Note				The originating goods classified under the out-of-quota tariff line (64039) 0.29 will receive preferratial artiff treatment without artiff line limit of quota quantity set out for this tariff line (64039) 0.20								The originating goods classified under out-of-quota tariff line (640399, 015) will receive preferential trafficult without without guantity set out for this tariff line (640399, 012)
Category		B15		T b X	B10			B15				Xq1
Base rate		30.0%			24.0%		t.	27.0%				
Description	2 Other	(1) Footwear for gymnastics, athletics or similar activities	(2) Other	- For 'the Pooled Quota"	- Other	Other	1 Footwear with outer soles of rubber or composition leather (excluding slippers and other house footwear)	(1) Footwear for gymnastics, athletics or similar activities	(2) Other	- For "the Pooled Quota"	With an insole over 19 cm	For men
Tariff line		640391.021		640391.022	640391.029	6403.99		640399.011				640399.012

As from 19th year					Free	Free		Free	Free		Free	
18th year					Free	Free		Free	Free		Free	
17th year					Free	Free		Free	Free		Free	
16th year					Free	Free		Free	Free		Free	
15th year					Free	Free		Free	Free		Free	
14th year					Free	Free		Free	Free		Free	
13th year					Free	Free		Free	Free		1.9%	
12th year					Free	Free		Free	Free		3.8%	
11th year					Free	Free		Free	Free		5.6%	
10th year					Free	Free		Free	Free		7.5%	
9th year					Free	Free		Free	Free		9.4%	
8th year					2.0%	2.0%		2.0%	2.0%		11.3%	
7th year					3.9%	3.9%		3.9%	3.9%		13.1%	
6th year					5.9%	2.9%		5.9%	2.9%		15.0%	
5th year					7.9%	7.9%		7.9%	7.9%		16.9%	
4th year					%8.6	%8.6		%8'6	%8.6		18.8%	
3rd year					11.8%	11.8%		11.8%	11.8%		20.6%	
2nd year					13.7%	13.7%		13.7%	13.7%		22.5%	
1st year					15.7%	15.7%		15.7%	15.7%		24.4%	
Note	The originating goods classified under the out-of-quota tariff line (640392016) will receive preferential tariff without treatment without arriff limit of quota quantity set out for this (640399 013)	originating goods classified under the out-of-guota tariff line (640399.031) (640399.039) will receive preferential treatment traff transment without the limit of quotantiy set out for quotantiy set										
Category	Хqі	Xel			B10	B10		B10	B10		B15	
Base rate					21.6%	21.6%		21.6%	21.6%		30:0%	
Description	For women	Other	- Other	With an insole over 19 cm	For men	For women	Other	Footwear made on a base or platform of wood, not having an inner sole or a protective metal toc-cap	Other	2 Other	(1) Slippers; footwear for gymnastics, athletics or similar activities	(2) Other
Tariff line	640399.013	640399.014			640399.015	640399.016		640399.031	640399.039		640399.021	

As from 19th year		Free			Free					Free	Free		Free	Free	Free	
18th year		Free			Free					Free	Free		Free	Free	Free	
17th year		Free			Free					Free	Free		Free	Free	Free	
16th year		Free			Free					Free	Free		Free	Free	Free	
15th year		Free			Free					Free	Free		Free	Free	Free	
14th year		Free			Free					Free	Free		Free	Free	Free	
13th year		Free			Free					Free	%6'1		Free	Free	Free	
12th year		Free			earŦ					Free	3.8%		Free	Free	Free	
11th year		Free			Free					Free	9.6%		Free	Free	Free	
10th year		Free			Free					Free	7.5%		Free	Free	Free	
9th year		Free			Free					Free	9.4%		Free	Free	Free	
8th year		2.2%			0.7%					2.2%	11.3%		0.6%	0.6%	0.7%	
7th year		4.4%			1.5%					4.4%	13.1%		1.2%	1.2%	1.5%	
6th year		6.5%			2.2%					6.5%	15.0%		1.8%	1.8%	2.2%	
5th year		8.7%			2.9%					8.7%	16.9%		2.4%	2.4%	2.9%	
4th year		10.9%			3.6%					%6.01	18.8%		3.0%	3.0%	3.6%	
3rd year		13.1%			4.4%					13.1%	20.6%		3.7%	3.7%	4.4%	
2nd year		15.3%			5.1%					15.3%	22.5%		4.3%	4.3%	5.1%	
1st year		17.5%			5.8%					17.5%	24.4%		4.9%	4.9%	5.8%	
Note	The originating goods classified under the out-of-quota tariff line (640399 0.22) will receive treatment without and the limit of quantity set out for this tariff line (640399 0.22).								The originating goods classified under the control-quota tariff line (640419.119) will receive preferratial preferratial preferratial without the limit of quota quantity set out for this tariff line (640419.111)							
Category	Xq1	B10			B10				Xq1	B10	B15		B10	B10	B10	
Base rate		24.0%			%0'8					24.0%	30.0%		6.7%	6.7%	8.0%	
Description	- For "the Pooled Quon"	- Other	Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of textile materials	Footwear with outer soles of rubber or plastics	Sports footwear, tennis shoes, basketball shoes, gym shoes, training shoes and the like	Other	1 With uppers containing furskin	(1) With the uppers of leather in part (excluding slippers)	- For "the Pooled Quost"	- Other	(2) Other	2 Other	- Jikatabi	- Canvas shoes	- Other	Footwear with outer soles of leather or composition leather
Tariff line	640399 022	640399.029	64.04		640411.000	6404.19			640419.111	640419.119	640419.190		640419.210	640419.220	640419.290	6404.20

As from 19th year				Free	Free					Free	Free		
18th year				Free	Free					Free	Free		
17th year 13				Free	Free					Free	Free		
16th year 15				Free	Free					Free	Free		
15th year 16				Free	Free					Free	Free		
14th year 15				Free	Free					Free	Free		
13th year 14				Free	1.9%					Free	1.4%		
12th year 13				Free	3.8%					Free	2.7%		
11th year 12				Free	5.6%					Free	4.1%		
10th year				Free	7.5%					Free	5.4%		
9th year 10				Free	9.4%					Free	6.8%		
8th year 5				2.2%	11.3%					1.6%	8.1%		
7th year 8				4.4%	13.1%					3.1%	9.5%		
6th year				6.5%	15.0%					4.7%	%8:01		
5th year				8.7%	16.9%					6.3%	12.2%		
4th year				10.9%	18.8%					7.9%	13.5%		
3rd year				13.1%	20.6%					9.4%	14.9%		
2nd year				15.3%	22.5%					11.0%	16.2%		
lstyear				17.5%	24.4%					12.6%	17.6%		
Note			The originating goods classified under the out-of-quota traff line (640420.119) will receive preferential treatment without the limit of quota quantity set out for this facilities.						The goods classified under the octiginating goods classified under the out-of-quota trariff line tariff line (640420.212) will receive larriff under treatment treatment limit of quota quantity set out for this tariff line				
Category			Xq1 1	B10	B15				Xql	B10	B15		
Base rate				24.0%	30.0%					17.3%	21.6%		
Description	1 With uppers containing furskin	(1) With uppers of leather in part (excluding sports footwear footwear for gymnastics, athletics or similar activities and slippers)	-For "the Pooled Quota"	-Other	(2) Other	2 With outer soles of leather (excluding those with uppers containing furskin)	(1) Canvas shoes	A With uppers of leather in part (excluding sports footwear and footwear for gymnastics, altheties or similar activities)	- For "the Pooled Quota"	- Other	B Other	(2) Other	A With uppers of leather in part (eschling sports footwear, footwear for grimasties, athletics or similar activities and slippers)
Tariff line			640420.111	640420.119	640420.190				640420.211	640420.212	640420.219		

As from 19th year		Free	Free	Free						Free	Free	Free	Free	Free	
ır 18th year		Free	Free	Free						Free	Free	Free	Free	Free	
17th year		Free	Free	Free						Free	Free	Free	Free	Free	
16th year		Free	Eree	Free						Free	Free	Free	эал	Free	
15th year		Free	Free	Free						Free	Free	Free	Free	Free	
14th year		Free	Free	Free						Free	Free	Free	Free	Free	
13th year		Free	1.9%	Free						Free	1.9%	Free	Free	Free	
12th year		Free	3.8%	Free						Free	3.8%	Free	Free	Free	
11th year		Free	5.6%	Free						Free	5.6%	Free	Free	Free	
10th year		Free	7.5%	Free						Free	7.5%	Free	Free	Free	
9th year		Free	%1.6	Free						Free	9.4%	Free	ээг	Free	
8th year		2.2%	%ε·11	%9'0						2.2%	11.3%	0.7%	%£'0	0.3%	
7th year		4.4%	13.1%	1.2%						4.4%	13.1%	1.5%	0.6%	0.6%	
6th year		6.5%	%0'\$1	1.8%						%5'9	15.0%	2.2%	%6.0	%6.0	
5th year		8.7%	16.9%	2.4%						8.7%	16.9%	2.9%	1.2%	1.2%	
4th year		10.9%	%8.81	3.0%						%6'01	18.8%	3.6%	1.5%	1.5%	
3rd year		13.1%	20.6%	3.7%						13.1%	20.6%	4.4%	1.9%	1.9%	
2nd year		15.3%	%5.22	4.3%						15.3%	22.5%	5.1%	7.2%	2.2%	
1st year		17.5%	24.4%	4.9%						17.5%	24.4%	5.8%	2.5%	2.5%	
Note	The originating goods classified under the out-of-quota tariff line (640420.222) will receive treatment without guantity set out for this tariff line (640420.221)								The originating goods classified under the out-of-quota tariff line (40510 119) will receive treatment without the limit of quota quantity set out for this cariff line (40510 111).						
Category	, x _q	B10	B15	B10					x ^d 1	B10	B15	B10	B10	B10	
Base rate		24.0%	30.0%	6.7%						24.0%	30.0%	8.0%	3.4%	3.4%	
Description	- For "the Pooled Quots"	- Other	B Other	3 Other	Other footwear	With uppers of leather or composition leather	1 With outer soles of leather and uppers of composition leather	(1) With uppers of leather in part (excluding sports footwear, footwear for gymnastics, athletics or similar activities and slippers)	-For "the Pooled Quota"	- Other	(2) Other	2 With outer soles of rubber, plastics or composition leather and uppers of composition leather	3 Other	With uppers of textile materials	Other
Tariff line	640420.221	640420.222	640420.229	640420.300	64.05	6405.10			640510.111	640510.119	640510.190	640510.200	640510.300	640520.000	6405.90

As from 19th year					Free	Free					Free	Free	Free	Free
18th year					Free	Free					Free	Free	Free	Free
17th year					Free	Free					Free	Free	Free	Free
16th year					Free	Free					Free	Free	Free	Free
15th year					Free	Free					Free	Free	Free	Free
14th year					Free	Free					Free	Free	Free	Free
13th year					Free	1.9%					Free	1.9%	Free	Free
12th year					Free	3.8%					Free	3.8%	Free	Free
11th year					Free	5.6%					Free	5.6%	Free	Free
10th year					Free	7.5%					Free	7.5%	Free	Free
9th year					Free	9.4%					Free	9.4%	Free	Free
8th year					2.2%	11.3%					2.2%	11.3%	%1.0	0.3%
7th year					4.4%	13.1%					4.4%	13.1%	1.5%	%9'0
6th year					6.5%	15.0%					%5'9	15.0%	7.2%	%6'0
5th year					8.7%	16.9%					8.7%	16.9%	2.9%	1.2%
4th year					10.9%	18.8%					%6.01	18.8%	%9′€	1.5%
3rd year					13.1%	20.6%					13.1%	20.6%	4.4%	1.9%
2nd year					15.3%	22.5%					15.3%	22.5%	5.1%	2.2%
1st year					17.5%	24.4%					17.5%	24.4%	%8'5	2.5%
Note				The originating goods classified under the out-of-quota tariff line (44050,112) will receive without tariff a trainfine treatment without of quota quantity set out for this tariff line (440590,111)						The goods goods classified under the out-of-quota tariff line (640590,122) will receive preferential tariff the treatment without the limit of quota quantity set out for this tariff line (640590,121)				
Category				Xq1	B10	B15				Xq1	B10	B15	B10	B10
Base rate					24.0%	30.0%					24.0%	30.0%	8.0%	3.4%
Description	1 With outer soles of rubber, plastics, leather or composition leather	(1) With uppers containing furskin	A With uppers of leather in part (excluding sports footwear, footwear for gymnastics, althetics or similar activities and slippers)	- For "the Pooled Quota"	- Other	B Other	(2) Other	A With outer soles of leather	(a) With uppers of leather in part (solution) and followers. fortwear for fortwear for genmastics, adheletes or similar activities and slippers)	- For "the Pooled Quota"	- Other	(b) Other	B Other	2 Other
Tariff line				640590.111	640590.112	640590.119				640590.121	640590.122	640590.128	640590.129	640590.200

As from 19th year				Free	Free	Free	Free			Free		Free	Free		Free	Free				Free		Free						Free
18th year				Free	Free	Free	Free			Free		Free	Free		Free	Free				Free		Free						Free
17th year 13				Free	Free	Free	Free			Free		Free	Free		Free	Free				Free		Free						Free
16th year 1				Free	Free	Free	Free			Free		Free	Free		Free	Free				Free		Free						Free
15th year 1				Free	Free	Free	Free			Free		Free	Free		Free	Free				Free		Free						Free
14th year 1				Free	Free	Free	Free			Free		Free	Free		Free	Free				Free		Free	TEREOF					Free
13th year 1				1.6%	1.6%	Free	Free			1.6%		1.6%	1.6%		Free	Free				Free		Free	CESSORIES T					Free
12th year				3.1%	3.1%	Free	Free			3.1%		3.1%	3.1%		Free	Free				Free		Free	RTS AND AC					Free
11th year				4.7%	4.7%	Free	Free			4.7%		4.7%	4.7%		Free	Free				Free		Free	UMENTS; PA					Free
10th year				6.3%	6.3%	Free	Free			6.3%		6.3%	6.3%		Free	Free				Free		Free	SICAL INSTRI					Free
9th year				7.8%	7.8%	Free	Free			7.8%		7.8%	7.8%		Free	Free				Free		Free	TCHES, MUS					Free
8th year				9.4%	9.4%	0.3%	0.3%			9.4%		9.4%	9.4%		0.3%	0.3%				0.7%		0.6%	KS AND WA					1.5%
7th year				10.9%	10.9%	%9:0	%9'0			10.9%		10.9%	10.9%		%9'0	0.6%				1.5%		1.2%	VATUS; CLOC					2.9%
6th year				12.5%	12.5%	%6.0	%6.0			12.5%		12.5%	12.5%		%6.0	0.9%	WARE			2.2%		1.8%	S AND APPAR					4.4%
5th year				14.1%	14.1%	1.2%	1.2%			14.1%		14.1%	14.1%		1.2%	1.2%	AND GLASSA			2.9%		2.4%	STRUMENTS					5.8%
4th year				15.6%	15.6%	1.5%	1.5%			15.6%		15.6%	15.6%		1.5%	1.5%	CTS, GLASS.			3.6%		3.0%	URGICAL IN					7.3%
3rd year				17.2%	17.2%	1:9%	1.9%			17.2%		17.2%	17.2%		1.9%	1.9%	AMIC PRODU			4.4%		3.6%	EDICAL OR S					8.7%
2nd year				18.8%	18.8%	2.2%	2.2%			18.8%		18.8%	18.8%		2.2%	2.2%	RIALS; CERA			5.1%		4.2%	ECISION, MI					10.2%
1st year				20.3%	20.3%	2.5%	2.5%			20.3%		20.3%	20.3%		2.5%	2.5%	IILAR MATE			5.8%		4.8%	HECKING, PF					11.6%
Note																	MICA OR SIN						ASURING, C					
Category				B15	B15	B10	B10			B15		B15	B15		B10	B10	ASBESTOS, 1			B10		B10	RAPHIC, ME					B10
Base rate				25.0%	25.0%	3.4%	3.4%			25.0%		25.0%	25.0%		3.4%	3.4%	R, CEMENT,			8.0%		6.6%	CINEMATOG					16.0%
Description	Parts of footwear (including uppers whether or not attached to soles other than outer soles); monwable in-soles, hoch cushions and similar articles; gaiders, leggings and similar articles; gaiders, leggings and similar articles, and parts thereof	Uppers and parts thereof, other than stiffeners	1 Of leather or containing furskin	- Uppers	Other	2 Other	Outer soles and heels, of rubber or plastics	Other	1 Of leather or containing furskin	- Of leather, whether or not containing furskin	Other	Poow JO –	- Of other materials	2 Other	poom JO-	- Of other materials	SECTION XIII ARTICLES OF STONE, PLASTER, CEMENT, ASBESTOS, MICA OR SIMILAR MATERIALS; CERAMIC PRODUCTS; GLASS AND GLASSWARE	Chapter 70 Glass and glassware	Glass beads, imitation pearls, imitation precious or sem-precious stones and similar glass smithares and articles thereof other than imitation jowellery; glass eyes other than prosthete articles, saturates and other ormaners of lamp-worked glass, other than mination jewellery; glass microspheres not exceeding 1 mm in dameet	Glass beads, imitation pearls, imitation precious or semi-precious stones and similar glass smallwares	Other	I Combined with precious metal or metal plated with precious metal	SECTION XVIII OPTICAL, PHOTOGRAPHIC, CINEMATOGRAPHIC, MEASURING, CHECKING, PRECISION, MEDICAL OR SURGICAL INSTRUMENTS AND APPARATUS, CLOCKS AND WATCHES, MUSICAL INSTRUMENTS, PARTS AND ACCESSORIES THEREON	Chapter 91 Clocks and watches and parts thereof	Watch straps, watch bands and watch bracelets, and parts thereof	Other	1 Of leather or of composition leather	(1) Containing furskin or combined or frimmed with precious metal, metal, old with precious metal, or metal plated with precious metal of precious stones, semi-precious stones, semi-precious stones, parils, coral, elephants tusts or Bekko
Tariff line	64.06	6406.10		640610.110	640610.190	640610.200	640620.000	6406.90		640690.110		640690.121	640690.129		640690.210	640690.290			70.18	701810.000	7018.90	701890.010			91.13	9113.90		911390.110

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year 5	9th year	10th year	11th year 1	12th year	13th year 14	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
	2 Other																						
911390.210	(1) Composed of two or more materials, no account being taken of materials (for example, strings) used only for assembly	10.0%	B10		7.3%	6.4%	5.5%	4.5%	3.6%	2.7%	1.8%	%6.0	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	SECTION XX MISCELLANEOUS MANUFACTURED ARTICLES	TURED ARTIC	CLES																				
	Chapter 94 Furniture; bedding, mattresses, mattress supports, cushions and similar stuffed furnishings, lamps and highing fittings, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like, prefibrioared buildings	ss supports, cus	shions and sim.	ilar stuffed furn	nishings; lamps	and lighting fi	ttings, not else	ewhere specifie	d or included;	illuminated sig	gns, illuminatec	1 name-plates a.	nd the like; pr-	efabricated bui	Idings								
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
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
	Chapter 96 Miscellaneous manufactured articles																						
96.05																							
960500.000	960500.000 Travel sets for personal toilet, sewing or shoe or clothes cleaning	%9:9	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

ANNEX 2-B

LIST OF GOODS REFERRED TO IN ARTICLES 2.15 AND 2.171

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

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.

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.

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

- 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.

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

- 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.

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.

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.

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:¹
 - (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:

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.".

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-Н	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) ¹
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

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- (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.

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:

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 ¹
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	

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 $go(\triangle)^1$, five $go(\triangle)^2$ or one *sho* $(\#)^3$, provided that other applicable legal requirements of the United Kingdom are fulfilled.

One $go(\triangle)$ is equal to 180 ml.

The United Kingdom shall comply with the obligation with regard to traditional bottles of five $go(\triangle)$ 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.

One sho (#) 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

	cle 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
	oenological practices in the United Kingdom for phase two referred to in paragraph 2 of ele 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 weight¹ of saccharides used for enrichment exceeds the weight of saccharides which the original grape must contains.²

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.

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.¹

(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) Brandy², 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 weight³ 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.

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.

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.

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 weight¹ 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.

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.	
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