SECTION D

Schedule of Japan

| Tariff line | Description | Base rate Categ | ory Note | 1st year | 2nd year | 3rd year | 4th year | 5th year | 6th year | 7th year | 8th year | 9th year | 10th year | 11th year | 12th year | 13th year | 14th year | 15th year | 16th year | 17th year | 18th year | 19th year | 20th year | As from 21s year |
|-------------|---------------------------------------|--------------------------|----------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|------------------------|------------------------|------------------------|------------------------|-----------|-----------|-----------|-----------|-----------|---------------------|
| | SECTION I LIVE ANIMALS; ANIMAL PRODUC | CTS | | | | | | | | | | | | | | | | | | | | | | |
| | 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 B1 | 5 SG6 | 3,187,500.00 yen/each | 2,975,000.00 yen/each | 2,762,500.00 yen/each | 2,550,000.00 yen/each | 2,337,500.00 yen/each | 2,125,000.00 yen/each | 1,912,500.00 yen/each | 1,700,000.00 yen/each | 1,487,500.00 yen/each | 1,275,000.00 yen/each | 1,062,500.00 yen/each | 850,000.00 yen/each | 637,500.00 yen/each | 425,000.00 yen/each | 212,500.00 yen/each | Free | Free | Free | Free | Free | Free |
| 01.02 | Live bovine animals | | | | | | | | | | | | | | | | | | | | | | | |
| | Cattle | | | | | | | | | | | | | | | | | | | | | | | |
| 0102.29 | Other | | | | | | | | | | | | | | | | | | | | | | | |
| 010229.100 | 1 Weighing not more than 300 kg | 38,250 yen/each B1 | 5 | 35,859.38 yen/each | 33,468.75 yen/each | 31,078.13 yen/each | 28,687.50 yen/each | 26,296.88 yen/each | 23,906.25 yen/each | 21,515.63 yen/each | 19,125.00 yen/each | 16,734.38 yen/each | 14,343.75 yen/each | 11,953.13 yen/each | 9,562.50 yen/each | 7,171.88 yen/each | 4,781.25 yen/each | 2,390.63 yen/each | Free | Free | Free | Free | Free | Free |
| 010229.200 | 2 Other | 63,750 yen/each B1 | 5 | 59,765.63 yen/each | 55,781.25 yen/each | 51,796.88 yen/each | 47,812.50 yen/each | 43,828.13 yen/each | 39,843.75 yen/each | 35,859.38 yen/each | 31,875.00 yen/each | 27,890.63 yen/each | 23,906.25 yen/each | 19,921.88 yen/each | 15,937.50 yen/each | 11,953.13 yen/each | 7,968.75 yen/each | 3,984.38 yen/each | Free | Free | Free | Free | Free | Free |
| 0102.90 | Other | | | | | | | | | | | | | | | | | | | | | | | |
| | 2 Other | | | | | | | | | | | | | | | | | | | | | | | |
| 010290.210 | (1) Weighing not more than 300 kg | 38,250 yen/each B1 | 5 | 35,859.38 yen/each | 33,468.75 yen/each | 31,078.13 yen/each | 28,687.50 yen/each | 26,296.88 yen/each | 23,906.25 yen/each | 21,515.63 yen/each | 19,125.00 yen/each | 16,734.38 yen/each | 14,343.75 yen/each | 11,953.13 yen/each | 9,562.50 yen/each | 7,171.88 yen/each | 4,781.25 yen/each | 2,390.63 yen/each | Free | Free | Free | Free | Free | Free |
| 010290.290 | (2) Other | 63,750 yen/each B1 | 5 | 59,765.63 yen/each | 55,781.25 yen/each | 51,796.88 yen/each | 47,812.50 yen/each | 43,828.13 yen/each | 39,843.75 yen/each | 35,859.38 yen/each | 31,875.00 yen/each | 27,890.63 yen/each | 23,906.25 yen/each | 19,921.88 yen/each | 15,937.50 yen/each | 11,953.13 yen/each | 7,968.75 yen/each | 3,984.38 yen/each | Free | Free | Free | Free | Free | Free |

| Tariff line | Description | Base rate | Category | Note | 1st year | 2nd year | 3rd year | 4th year | 5th year | 6th year | 7th year | 8th year | 9th year | 10th year | 11th year | 12th year | 13th year | 14th year | 15th year | 16th year | 17th year | 18th year | 19th year | 20th year | As from 21st year |
|-------------|--|--------------------|----------|------|----------|----------|----------|----------|----------|----------|----------|----------|----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|----------------------|
| 01.03 Liv | ve swine | | | | | | | | | | | | | | | | | | | | | | | | |
| | Other | | | | | | | | | | | | | | | | | | | | | | | | |
| 0103.92 | Weighing 50 kg or more | | | | | | | | | | | | | | | | | | | | | | | | |
| 010392.011 | [1] Per each, not more than the upper limit prices for the specific duty applied on live swine where the upper limit prices shall be obtained by subtracting Prices B from Prices A, the same definition shall be applied in this heading. Prices A: standard import prices for live swine specified by the subparagraph 1 of paragraph 1 of the Annex 1-3-2 to the Temporary Customs Tariff Measures Law (Law No. 36 of 1960) corresponding to the period of importation provided by the Annex, the same definition shall be applied in this heading. Prices B: the prices specified by [1] in this subheading each corresponding to the period of importation provided by the Annex 1-3 to the Law | 19,508 yen/each | B15* | | B15* | B15* | B15* | B15* | B15* | B15* | Free | Free | Free | Free | Free | Free |

| Tariff line | Description | Base rate | Category | Note | 1st year | 2nd year | 3rd year | 4th year | 5th year | 6th year | 7th year | 8th year | 9th year | 10th year | 11th year | 12th year | 13th year | 14th year | 15th year | 16th year | 17th year | 18th year | 19th year | 20th year | As from 21st year |
|-------------|---|---|----------|------|----------|----------|----------|----------|----------|----------|----------|----------|----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|----------------------|
| 010392.012 | | Per each, the difference between the standard import price of live swine and the value for customs duty | B15* | | B15* | B15* | B15* | B15* | B15* | B15* | Free | Free | Free | Free | Free | Free |
| 010392.020 | [3] Per each, more than the gate price of live swine, in value for customs duty | 8.5% | B15 | | 8.0% | 7.4% | 6.9% | 6.4% | 5.8% | 5.3% | 4.8% | 4.3% | 3.7% | 3.2% | 2.7% | 2.1% | 1.6% | 1.1% | 0.5% | Free | Free | Free | Free | Free | Free |
| 01.06 Ot | her live animals | | | | | | | | | | | | | | | | | | | | | | | | |
| | Mammals | | | | | | | | | | | | | | | | | | | | | | | | |
| 0106.12 | Whales, dolphins and porpoises (mammals of the order Cetacea); manatees and dugongs (mammals of the order Sirenia); seals, sea lions and walruses (mammals of the suborder Pinnipedia) | | | | | | | | | | | | | | | | | | | | | | | | |
| 010612.010 | - Whales, dolphins and porpoises (mammals of the order Cetacea); manatees and dugongs (mammals of the order Sirenia) | | х | | | | | | | | | | | | | | | | | | | | | | |

| Tariff line | Description | Base rate | Category | Note | 1st year | 2nd year | 3rd year | 4th year | 5th year | 6th year | 7th year | 8th year | 9th year | 10th year | 11th year | 12th year | 13th year | 14th year | 15th year | 16th year | 17th year | 18th year | 19th year | 20th year | As from 21st year |
|-------------|--|-----------|----------|---------|----------|----------|----------|----------|----------|----------|----------|----------|----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|----------------------|
| | Chapter 2 Meat and edible meat offal | | | | • | | | | | | | | | | | • | | | | | | | | | • |
| 02.01 | Meat of bovine animals, fresh or chilled | | | | | | | | | | | | | | | | | | | | | | | | |
| 020110.000 | Carcasses and half-carcasses | 38.5% | R1 | SG1*, S | 27.5% | 26.7% | 25.8% | 25.0% | 24.2% | 23.3% | 22.5% | 21.7% | 20.8% | 20.0% | 18.2% | 16.3% | 14.5% | 12.7% | 10.8% | 9.0% | 9.0% | 9.0% | 9.0% | 9.0% | 9.0% |
| 020120.000 | Other cuts with bone in | 38.5% | R1 | SG1*, S | 27.5% | 26.7% | 25.8% | 25.0% | 24.2% | 23.3% | 22.5% | 21.7% | 20.8% | 20.0% | 18.2% | 16.3% | 14.5% | 12.7% | 10.8% | 9.0% | 9.0% | 9.0% | 9.0% | 9.0% | 9.0% |
| 0201.30 | Boneless | | | | | | | | | | | | | | | | | | | | | | | | |
| 020130.010 | - Loin | 38.5% | R1 | SG1*, S | 27.5% | 26.7% | 25.8% | 25.0% | 24.2% | 23.3% | 22.5% | 21.7% | 20.8% | 20.0% | 18.2% | 16.3% | 14.5% | 12.7% | 10.8% | 9.0% | 9.0% | 9.0% | 9.0% | 9.0% | 9.0% |
| 020130.020 | - Chuck, Clod and Round | 38.5% | R1 | SG1*, S | 27.5% | 26.7% | 25.8% | 25.0% | 24.2% | 23.3% | 22.5% | 21.7% | 20.8% | 20.0% | 18.2% | 16.3% | 14.5% | 12.7% | 10.8% | 9.0% | 9.0% | 9.0% | 9.0% | 9.0% | 9.0% |
| 020130.030 | - Brisket and plate | 38.5% | R1 | SG1*, S | 27.5% | 26.7% | 25.8% | 25.0% | 24.2% | 23.3% | 22.5% | 21.7% | 20.8% | 20.0% | 18.2% | 16.3% | 14.5% | 12.7% | 10.8% | 9.0% | 9.0% | 9.0% | 9.0% | 9.0% | 9.0% |
| 020130.090 | - Other | 38.5% | R1 | SG1*, S | 27.5% | 26.7% | 25.8% | 25.0% | 24.2% | 23.3% | 22.5% | 21.7% | 20.8% | 20.0% | 18.2% | 16.3% | 14.5% | 12.7% | 10.8% | 9.0% | 9.0% | 9.0% | 9.0% | 9.0% | 9.0% |
| 02.02 | Meat of bovine animals, frozen | | | | | | | | | | | | | | | | | | | | | | | | |
| 020210.000 | Carcasses and half-carcasses | 38.5% | R1 | SG1*, S | 27.5% | 26.7% | 25.8% | 25.0% | 24.2% | 23.3% | 22.5% | 21.7% | 20.8% | 20.0% | 18.2% | 16.3% | 14.5% | 12.7% | 10.8% | 9.0% | 9.0% | 9.0% | 9.0% | 9.0% | 9.0% |
| 020220.000 | Other cuts with bone in | 38.5% | R1 | SG1*, S | 27.5% | 26.7% | 25.8% | 25.0% | 24.2% | 23.3% | 22.5% | 21.7% | 20.8% | 20.0% | 18.2% | 16.3% | 14.5% | 12.7% | 10.8% | 9.0% | 9.0% | 9.0% | 9.0% | 9.0% | 9.0% |
| 0202.30 | Boneless | | | | | | | | | | | | | | | | | | | | | | | | |
| 020230.010 | - Loin | 38.5% | R1 | SG1*, S | 27.5% | 26.7% | 25.8% | 25.0% | 24.2% | 23.3% | 22.5% | 21.7% | 20.8% | 20.0% | 18.2% | 16.3% | 14.5% | 12.7% | 10.8% | 9.0% | 9.0% | 9.0% | 9.0% | 9.0% | 9.0% |
| 020230.020 | - Chuck, Clod and Round | 38.5% | R1 | SG1*, S | 27.5% | 26.7% | 25.8% | 25.0% | 24.2% | 23.3% | 22.5% | 21.7% | 20.8% | 20.0% | 18.2% | 16.3% | 14.5% | 12.7% | 10.8% | 9.0% | 9.0% | 9.0% | 9.0% | 9.0% | 9.0% |
| 020230.030 | - Brisket and plate | 38.5% | R1 | SG1*, S | 27.5% | 26.7% | 25.8% | 25.0% | 24.2% | 23.3% | 22.5% | 21.7% | 20.8% | 20.0% | 18.2% | 16.3% | 14.5% | 12.7% | 10.8% | 9.0% | 9.0% | 9.0% | 9.0% | 9.0% | 9.0% |
| 020230.090 | - Other | 38.5% | R1 | SG1*, S | 27.5% | 26.7% | 25.8% | 25.0% | 24.2% | 23.3% | 22.5% | 21.7% | 20.8% | 20.0% | 18.2% | 16.3% | 14.5% | 12.7% | 10.8% | 9.0% | 9.0% | 9.0% | 9.0% | 9.0% | 9.0% |
| 02.03 | Meat of swine, fresh, chilled or frozen | | | | | | | | | | | | | | | | | | | | | | | | |

| Tariff line | Description | Base rate | Category | Note | 1st year | 2nd year | 3rd year | 4th year | 5th year | 6th year | 7th year | 8th year | 9th year | 10th year | 11th year | 12th year | 13th year | 14th year | 15th year | 16th year | 17th year | 18th year | 19th year | 20th year | As from 21st year |
|-------------|--|------------|----------|--------|----------|----------|----------|----------|----------|----------|----------|----------|----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|----------------------|
| | Fresh or chilled | | | | | | | | | | | | | | | | | | | | | | | | |
| 0203.11 | Carcasses and half-carcasses | | | | | | | | | | | | | | | | | | | | | | | | |
| | 2 Other | | | | | | | | | | | | | | | | | | | | | | | | |
| 020311.020 | [1] Each kilogramme, in value for customs duty, not more than the upper limit prices for the specific duty applied on pig carcass, where the upper limit prices shall be obtained by subtracting Prices B from Prices A, the same definition shall be applied in this heading. Prices A: standard import prices for pig carcass specified by the sub-paragraph 1 of paragraph 2 of the Annex 1-3-2 to the Temporary Customs Tariff Measures Law (Law No. 36 of 1960) corresponding to the period of importation provided by the Annex, the same definition shall be applied in this heading. Prices B: the prices specified by [1] in this subheading each corresponding to the period of importation provided by the Annex 1-3 to the Law | 361 yen/kg | R2 | SG2, S | R2 | R2 | R2 | R2 | R2 | R2 | R2 | R2 | R2 | R2 | R2 | R2 |

| Tariff line | Description | Base rate | Category | Note | 1st year | 2nd year | 3rd year | 4th year | 5th year | 6th year | 7th year | 8th year | 9th year | 10th year | 11th year | 12th year | 13th year | 14th year | 15th year | 16th year | 17th year | 18th year | 19th year | 20th year | As from 21st year |
|-------------|---|--|----------|--------|----------|----------|----------|----------|----------|----------|----------|----------|----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|----------------------|
| 020311.030 | pig carcass, where the gate prices shall be obtained by dividing Prices A by Rates B plus 1, the same definition shall be applied in this heading. Prices A: mentioned in [1] Rates B: the rates specified by [3] | difference between the standard import price of pig carcass and | R2 | SG2, S | R2 | R2 | R2 | R2 | R2 | R2 | R2 | R2 | R2 | R2 | R2 | R2 |
| 020311.040 | [3] Each kilogramme, more than the gate prices of pig carcass, in value for customs duty | 4.3% | B9* | SG2, S | 2.2% | 2.0% | 1.7% | 1.5% | 1.2% | 1.0% | 0.7% | 0.5% | 0.2% | Free |

| Tariff line | Description | Base rate | Category | Note | 1st year | 2nd year | 3rd year | 4th year | 5th year | 6th year | 7th year | 8th year | 9th year | 10th year | 11th year | 12th year | 13th year | 14th year | 15th year | 16th year | 17th year | 18th year | 19th year | 20th year | As from 21st year |
|-------------|--|------------|----------|--------|----------|----------|----------|----------|----------|----------|----------|----------|----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|----------------------|
| 0203.12 | Hams, shoulders and cuts thereof, with bone in | | | | | | | | | | | | | | | | | | | | | | | | |
| | 2 Other | | | | | | | | | | | | | | | | | | | | | | | | |
| 020312.023 | [1] Each kilogramme, in value for customs duty, not more than the upper limit prices for the specific duty applied on partial pig, where the upper limit prices shall be obtained by subtracting Prices B from Prices A, the same definition shall be applied in this heading and in heading 02.06. Prices A: standard import prices for partial pig specified by the sub-paragraph 1 of paragraph 3 of the Annex 1-3-2 to the Temporary Customs Tariff Measures Law (Law No. 36 of 1960) corresponding to the period of importation provided by the Annex, the same definition shall be applied in this heading and in heading 02.06. Prices B: the prices specified by [1] in this subheading each corresponding to the period of importation provided by the Annex 1-3 to the Law | 482 yen/kg | R3 | SG2, S | R3 | R3 | R3 | R3 | R3 | R3 | R3 | R3 | R3 | R3 | R3 | R3 |

| Tariff line | Description | Base rate | Category | Note | 1st year | 2nd year | 3rd year | 4th year | 5th year | 6th year | 7th year | 8th year | 9th year | 10th year | 11th year | 12th year | 13th year | 14th year | 15th year | 16th year | 17th year | 18th year | 19th year | 20th year | As from 21st year |
|-------------|--|---|----------|--------|----------|----------|----------|----------|----------|----------|----------|----------|----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|----------------------|
| 020312.021 | shall be obtained by dividing Prices A by Rates B plus 1, the same definition shall be applied in this heading and in heading 02.06. Prices A: mentioned in [1] | Per each kilogramme the difference between the standard import price of partial pig and the valu for customs | R3 | SG2, S | R3 | R3 | R3 | R3 | R3 | R3 | R3 | R3 | R3 | R3 | R3 | R3 |
| 020312.022 | [3] Each kilogramme, more than the gate prices of partial pig, in value for customs duty | 4.3% | B9* | SG2, S | 2.2% | 2.0% | 1.7% | 1.5% | 1.2% | 1.0% | 0.7% | 0.5% | 0.2% | Free |

| Tariffline | Description | Base rate | Category | Note | 1st year | 2nd year | 3rd year | 4th year | 5th year | 6th year | 7th year | 8th year | 9th year | 10th year | 11th year | 12th year | 13th year | 14th year | 15th year | 16th year | 17th year | 18th year | 19th year | 20th year | As from 21st year |
|------------|--|---|----------|--------|----------|----------|----------|----------|----------|----------|----------|----------|----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|----------------------|
| 0203.19 | Other | | | | | | | | | | | | | | | | | | | | | | | | |
| | 2 Other | | | | | | | | | | | | | | | | | | | | | | | | |
| 020319.023 | [1] Each kilogramme, not more than the upper limit prices for the specific duty applied on partial pig, in value for customs duty | 482 yen/kg | R3 | SG2, S | R3 | R3 | R3 | R3 | R3 | R3 | R3 | R3 | R3 | R3 | R3 | R3 |
| 020319.021 | | Per each kilogramme, the difference between the standard import price of partial pig and the value for customs duty | | SG2, S | R3 | R3 | R3 | R3 | R3 | R3 | R3 | R3 | R3 | R3 | R3 | R3 |
| 020319.022 | [3] Each kilogramme, more than the gate prices of partial pig, in value for customs duty | 4.3% | B9* | SG2, S | 2.2% | 2.0% | 1.7% | 1.5% | 1.2% | 1.0% | 0.7% | 0.5% | 0.2% | Free |
| | Frozen | | | | | | | | | | | | | | | | | | | | | | | | |
| 0203.21 | Carcasses and half-carcasses | | | | | | | | | | | | | | | | | | | | | | | | |
| | 2 Other | | | | | | | | | | | | | | | | | | | | | | | | |
| 020321.020 | [1] Each kilogramme, not more than the upper limit prices for the specific duty applied on pig carcass, in value for customs duty | | R2 | SG2, S | R2 | R2 | R2 | R2 | R2 | R2 | R2 | R2 | R2 | R2 | R2 | R2 |

| | | | | | 1 | 1 | | | 1 | 1 | 1 | | 1 | 1 | 1 | | 1 | | | | | | | 1 | |
|-------------|--|---|----------|--------|----------|----------|----------|----------|----------|----------|----------|----------|----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|----------------------|
| Tariff line | Description | Base rate | Category | Note | 1st year | 2nd year | 3rd year | 4th year | 5th year | 6th year | 7th year | 8th year | 9th year | 10th year | 11th year | 12th year | 13th year | 14th year | 15th year | 16th year | 17th year | 18th year | 19th year | 20th year | As from 21st year |
| 020321.030 | specific duty applied on pig carcass, but not more than the gate prices of pig carcass, in value for customs duty | Per each kilogramme, the difference between the standard import price of pig carcass and the value for customs duty | | SG2, S | R2 | R2 | R2 | R2 | R2 | R2 | R2 | R2 | R2 | R2 | R2 | R2 |
| 020321.040 | [3] Each kilogramme, more than the gate prices of pig carcass, in value for customs duty | 4.3% | B9* | SG2, S | 2.2% | 2.0% | 1.7% | 1.5% | 1.2% | 1.0% | 0.7% | 0.5% | 0.2% | Free |
| 0203.22 | Hams, shoulders and cuts thereof, with bone in | | | | | | | | | | | | | | | | | | | | | | | | |
| | 2 Other | | | | | | | | | | | | | | | | | | | | | | | | |
| 020322.023 | [1] Each kilogramme, not more than the upper limit prices for the specific duty applied on partial pig, in value for customs duty | 482 yen/kg | R3 | SG2, S | R3 | R3 | R3 | R3 | R3 | R3 | R3 | R3 | R3 | R3 | R3 | R3 |
| 020322.021 | specific duty applied on partial pig, but not more than the gate prices of partial pig, in value for customs duty | Per each kilogramme, the difference between the standard import price of partial pig and the value for customs duty | | SG2, S | R3 | R3 | R3 | R3 | R3 | R3 | R3 | R3 | R3 | R3 | R3 | R3 |

| Tariff line | Description | Base rate | Category | Note | 1st year | 2nd year | 3rd year | 4th year | 5th year | 6th year | 7th year | 8th year | 9th year | 10th year | 11th year | 12th year | 13th year | 14th year | 15th year | 16th year | 17th year | 18th year | 19th year | 20th year | As from 21s year |
|-------------|--|---|----------|--------|----------|----------|----------|----------|----------|----------|----------|----------|----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|---------------------|
| 020322.022 | [3] Each kilogramme, more than the gate prices of partial pig, in value for customs duty | 4.3% | B9* | SG2, S | 2.2% | 2.0% | 1.7% | 1.5% | 1.2% | 1.0% | 0.7% | 0.5% | 0.2% | Free |
| 0203.29 | Other | | | | | | | | | | | | | | | | | | | | | | | | |
| | 2 Other | | | | | | | | | | | | | | | | | | | | | | | | |
| 020329.023 | [1] Each kilogramme, not more than the upper limit prices for the specific duty applied on partial pig, in value for customs duty | 482 yen/kg | R3 | SG2, S | R3 | R3 | R3 | R3 | R3 | R3 | R3 | R3 | R3 | R3 | R3 | R3 |
| 020329.021 | customs duty | Per each kilogramme, the difference between the standard import price of partial pig and the value for customs duty | | SG2, S | R3 | R3 | R3 | R3 | R3 | R3 | R3 | R3 | R3 | R3 | R3 | R3 |
| 020329.022 | [3] Each kilogramme, more than the gate prices of partial pig, in value for customs duty | 4.3% | B9* | SG2, S | 2.2% | 2.0% | 1.7% | 1.5% | 1.2% | 1.0% | 0.7% | 0.5% | 0.2% | Free |

| | | 1 | | 1 | T | T | 1 | 1 | 1 | 1 | 1 | 1 | 1 | | ı | 1 | 1 | ı | | ı | 1 | 1 | 1 | 1 | |
|-------------|--|------------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|----------------------|
| Tariff line | Description | Base rate | Category | Note | 1st year | 2nd year | 3rd year | 4th year | 5th year | 6th year | 7th year | 8th year | 9th year | 10th year | 11th year | 12th year | 13th year | 14th year | 15th year | 16th year | 17th year | 18th year | 19th year | 20th year | As from 21st year |
| | Edible offal of bovine animals, swine, sheep, goats, horses, asses, mules or hinnies, fresh, chilled or frozen | | | | | | | | | | | | | | | | | | | | | | | | |
| 0206.10 | Of bovine animals, fresh or chilled | | | | | | | | | | | | | | | | | | | | | | | | |
| 020610.020 | 1 Cheek meat and head meat | 50.0% | R4 | SG1**, S | 39.0% | 36.9% | 34.8% | 32.7% | 30.6% | 28.4% | 26.3% | 24.2% | 22.1% | 20.0% | 18.2% | 16.3% | 14.5% | 12.7% | 10.8% | 9.0% | 9.0% | 9.0% | 9.0% | 9.0% | 9.0% |
| | 2 Other | | | | | | | | | | | | | | | | | | | | | | | | |
| | (1) Internal organs and tongues | | | | | | | | | | | | | | | | | | | | | | | | |
| 020610.011 | - Tongues | 12.8% | B10* | S | 6.4% | 5.8% | 5.1% | 4.5% | 3.8% | 3.2% | 2.6% | 1.9% | 1.3% | 0.6% | Free |
| 020610.019 | - Other | 12.8% | B12* | S | 6.4% | 5.9% | 5.3% | 4.8% | 4.3% | 3.7% | 3.2% | 2.7% | 2.1% | 1.6% | 1.1% | 0.5% | Free |
| 020610.090 | (2) Other | 21.3% | B15 | S | 20.0% | 18.6% | 17.3% | 16.0% | 14.6% | 13.3% | 12.0% | 10.7% | 9.3% | 8.0% | 6.7% | 5.3% | 4.0% | 2.7% | 1.3% | Free | Free | Free | Free | Free | Free |
| | Of bovine animals, frozen | | | | | | | | | | | | | | | | | | | | | | | | |
| 020621.000 | Tongues | 12.8% | B10* | S | 6.4% | 5.8% | 5.1% | 4.5% | 3.8% | 3.2% | 2.6% | 1.9% | 1.3% | 0.6% | Free |
| 020622.000 | Livers | 12.8% | B15 | S | 12.0% | 11.2% | 10.4% | 9.6% | 8.8% | 8.0% | 7.2% | 6.4% | 5.6% | 4.8% | 4.0% | 3.2% | 2.4% | 1.6% | 0.8% | Free | Free | Free | Free | Free | Free |
| 0206.29 | Other | | | | | | | | | | | | | | | | | | | | | | | | |
| 020629.020 | 1 Cheek meat and head meat | 50.0% | R4 | SG1**, S | 39.0% | 36.9% | 34.8% | 32.7% | 30.6% | 28.4% | 26.3% | 24.2% | 22.1% | 20.0% | 18.2% | 16.3% | 14.5% | 12.7% | 10.8% | 9.0% | 9.0% | 9.0% | 9.0% | 9.0% | 9.0% |
| | 2 Other | | | | | | | | | | | | | | | | | | | | | | | | |
| 020629.010 | (1) Internal organs | 12.8% | B12* | S | 6.4% | 5.9% | 5.3% | 4.8% | 4.3% | 3.7% | 3.2% | 2.7% | 2.1% | 1.6% | 1.1% | 0.5% | Free |
| 020629.090 | (2) Other | 21.3% | B15 | S | 20.0% | 18.6% | 17.3% | 16.0% | 14.6% | 13.3% | 12.0% | 10.7% | 9.3% | 8.0% | 6.7% | 5.3% | 4.0% | 2.7% | 1.3% | Free | Free | Free | Free | Free | Free |
| 0206.30 | Of swine, fresh or chilled | | | | | | | | | | | | | | | | | | | | | | | | |
| | 2 Other | | | | | | | | | | | | | | | | | | | | | | | | |
| 020630.091 | (1) Internal organs | 8.5% | B10 | | 7.7% | 7.0% | 6.2% | 5.4% | 4.6% | 3.9% | 3.1% | 2.3% | 1.5% | 0.8% | Free |
| | (2) Other | | | | | | | | | | | | | | | | | | | | | | | | |
| 020630.093 | [1] Each kilogramme, not more than the upper limit prices for the specific duty applied on partial pig, in value for customs duty | 482 yen/kg | R3 | SG2, S | R3 | R3 | R3 | R3 | R3 | R3 | R3 | R3 | R3 | R3 | R3 | R3 |

| Tariff line | Description | Base rate | Category | Note | 1st year | 2nd year | 3rd year | 4th year | 5th year | 6th year | 7th year | 8th year | 9th year | 10th year | 11th year | 12th year | 13th year | 14th year | 15th year | 16th year | 17th year | 18th year | 19th year | 20th year | As from 21st year |
|-------------|---|---|----------|--------|----------|----------|----------|----------|----------|----------|----------|----------|----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|----------------------|
| 020630.092 | customs duty | Per each kilogramme, the difference between the standard import price of partial pig and the value for customs duty | R3 | SG2, S | R3 | R3 | R3 | R3 | R3 | R3 | R3 | R3 | R3 | R3 | R3 | R3 |
| 020630.099 | [3] Each kilogramme, more than the gate prices of partial pig, in value for customs duty | 4.3% | B9* | SG2, S | 2.2% | 2.0% | 1.7% | 1.5% | 1.2% | 1.0% | 0.7% | 0.5% | 0.2% | Free |
| | Of swine, frozen | | | | | | | | | | | | | | | | | | | | | | | | |
| 0206.41 | Livers | | | | | | | | | | | | | | | | | | | | | | | | |
| 020641.090 | 2 Other | 8.5% | B10 | | 7.7% | 7.0% | 6.2% | 5.4% | 4.6% | 3.9% | 3.1% | 2.3% | 1.5% | 0.8% | Free |
| 0206.49 | Other | | | | | | | | | | | | | | | | | | | | | | | | |
| | 2 Other | | | | | | | | | | | | | | | | | | | | | | | | |
| 020649.091 | (1) Internal organs | 8.5% | B7* | | 4.3% | 3.7% | 3.1% | 2.5% | 1.8% | 1.2% | 0.6% | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
| | (2) Other | | | | | | | | | | | | | | | | | | | | | | | | |
| 020649.093 | [1] Each kilogramme, not more than the upper limit prices for the specific duty applied on partial pig, in value for customs duty | 482 yen/kg | R3 | SG2, S | R3 | R3 | R3 | R3 | R3 | R3 | R3 | R3 | R3 | R3 | R3 | R3 |

| Tariff line | Description | Base rate | Category | Note | 1st year | 2nd year | 3rd year | 4th year | 5th year | 6th year | 7th year | 8th year | 9th year | 10th year | 11th year | 12th year | 13th year | 14th year | 15th year | 16th year | 17th year | 18th year | 19th year | 20th year | As from 21st year |
|-------------|---|---|----------|--------|----------|----------|----------|----------|----------|----------|----------|----------|----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|----------------------|
| 020649.092 | pig, in value for customs duty | Per each kilogramme, the difference between the standard import price of partial pig and the value for customs duty | | SG2, S | R3 | R3 | R3 | R3 | R3 | R3 | R3 | R3 | R3 | R3 | R3 | R3 |
| 020649.099 | [3] Each kilogramme, more than the gate prices of partial pig, in value for customs duty | 4.3% | B9* | SG2, S | 2.2% | 2.0% | 1.7% | 1.5% | 1.2% | 1.0% | 0.7% | 0.5% | 0.2% | Free |
| | Meat and edible offal, of the poultry of heading 01.05, fresh, chilled or frozen | | | | | | | | | | | | | | | | | | | | | | | | |
| | Of fowls of the species Gallus domesticus | | | | | | | | | | | | | | | | | | | | | | | | |
| 020711.000 | Not cut in pieces, fresh or chilled | 11.9% | B5 | | 9.9% | 7.9% | 6.0% | 4.0% | 2.0% | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
| 020712.000 | Not cut in pieces, frozen | 11.9% | B10 | | 10.8% | 9.7% | 8.7% | 7.6% | 6.5% | 5.4% | 4.3% | 3.2% | 2.2% | 1.1% | Free |
| 0207.13 | Cuts and offal, fresh or chilled | | | | | | | | | | | | | | | | | | | | | | | | |
| 020713.100 | 1 Legs with bone in | 8.5% | B10 | | 7.7% | 7.0% | 6.2% | 5.4% | 4.6% | 3.9% | 3.1% | 2.3% | 1.5% | 0.8% | Free |
| 020713.200 | 2 Other | 11.9% | B10 | | 10.8% | 9.7% | 8.7% | 7.6% | 6.5% | 5.4% | 4.3% | 3.2% | 2.2% | 1.1% | Free |
| 0207.14 | Cuts and offal, frozen | | | | | | | | | | | | | | | | | | | | | | | | |
| | 2 Other | | | | | | | | | | | | | | | | | | | | | | | | |
| 020714.210 | (1) Legs with bone in | 8.5% | B10 | | 7.7% | 7.0% | 6.2% | 5.4% | 4.6% | 3.9% | 3.1% | 2.3% | 1.5% | 0.8% | Free |
| 020714.220 | (2) Other | 11.9% | В5 | | 9.9% | 7.9% | 6.0% | 4.0% | 2.0% | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |

| Tariff line | Description | Base rate | Category | Note | 1st year | 2nd year | 3rd year | 4th year | 5th year | 6th year | 7th year | 8th year | 9th year | 10th year | 11th year | 12th year | 13th year | 14th year | 15th year | 16th year | 17th year | 18th year | 19th year | 20th year | As from 21st year |
|-------------|---|-----------|----------|------|----------|----------|----------|----------|----------|----------|----------|----------|----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|----------------------|
| | Of ducks | | | | | | | | | | | | | | | | | | | | | | | | |
| 020744.000 | Other, fresh or chilled | 9.6% | В5 | | 8.0% | 6.4% | 4.8% | 3.2% | 1.6% | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
| 02.08 | Other meat and edible meat offal, fresh, chilled or frozen | | | | | | | | | | | | | | | | | | | | | | | | |
| 0208.40 | Of whales, dolphins and porpoises (mammals of the order Cetacea); of manatees and dugongs (mammals of the order Sirenia); of seals, sea lions and walruses (mammals of the suborder Pinnipedia) | | | | | | | | | | | | | | | | | | | | | | | | |
| 020840.011 | - Of whales | | X | | | | | | | | | | | | | | | | | | | | | | |
| 02.10 | Meat and edible meat offal, salted, in brine, dried or smoked; edible flours and meals of meat or meat offal | | | | | | | | | | | | | | | | | | | | | | | | |

| Tariff line | Description | Base rate | Category | Note | 1st year | 2nd year | 3rd year | 4th year | 5th year | 6th year | 7th year | 8th year | 9th year | 10th year | 11th year | 12th year | 13th year | 14th year | 15th year | 16th year | 17th year | 18th year | 19th year | 20th year | As from 21st year |
|-------------|--|---|----------|--------|----------|----------|----------|----------|----------|----------|----------|----------|----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|----------------------|
| | Meat of swine | | | | | | | | | | | | | | | | | | | | | | | | |
| 0210.11 | Hams, shoulders and cuts thereof, with bone in | | | | | | | | | | | | | | | | | | | | | | | | |
| 021011.010 | gate prices shall be obtained by dividing Prices A by Rates B plus 0.6, and multiplying by 1.5, the same definition shall be applied in this heading and in heading 16.02. Prices A: standard import prices for processed meat of swine specified by the sub-paragraph 1 of paragraph 4 of the Annex 1-3-2 to the Temporary Customs Tariff Measures Law (Law No. 36 of 1960) corresponding to the period of importation provided by the Annex, the same definition shall be applied in this heading and in heading 16.02. | Per each ogramme, the trained by ultiplying e standard port price processed ig by 1.5 I the value tained by ultiplying e value for toms duty by 0.6 | B10** | SG3, S | B10** | Free |

| Tariff line | Description | Base rate | Category | Note | 1st year | 2nd year | 3rd year | 4th year | 5th year | 6th year | 7th year | 8th year | 9th year | 10th year | 11th year | 12th year | 13th year | 14th year | 15th year | 16th year | 17th year | 18th year | 19th year | 20th year | As from 21st year |
|-------------|--|---|----------|--------|----------|----------|----------|----------|----------|----------|----------|----------|----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|----------------------|
| 021011.020 | [2] Each kilogramme, more than the gate prices of processed meat of swine, in value for customs duty | 8.5% | B10*** | SG3, S | 4.3% | 3.8% | 3.3% | 2.7% | 2.2% | 1.8% | 1.5% | 1.1% | 0.7% | 0.4% | Free |
| 0210.12 | Bellies (streaky) and cuts thereof | | | | | | | | | | | | | | | | | | | | | | | | |
| 021012.010 | swine, in value for customs duty | Per each kilogramme, the difference between the value obtained by multiplying the standard import price of processed pig by 1.5 and the value obtained by multiplying the value for customs duty by 0.6 | B10** | SG3, S | B10** | Free |
| 021012.020 | [2] Each kilogramme, more than the gate prices of processed meat of swine, in value for customs duty | 8.5% | B10*** | SG3, S | 4.3% | 3.8% | 3.3% | 2.7% | 2.2% | 1.8% | 1.5% | 1.1% | 0.7% | 0.4% | Free |

| Tariff line | Description | Base rate | Category | Note | 1st year | 2nd year | 3rd year | 4th year | 5th year | 6th year | 7th year | 8th year | 9th year | 10th year | 11th year | 12th year | 13th year | 14th year | 15th year | 16th year | 17th year | 18th year | 19th year | 20th year | As from 21st year |
|-------------|--|---|----------|--------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|----------------------|
| 0210.19 | Other | | | | | | | | | | | | | | | | | | | | | | | | |
| 021019.010 | | Per each kilogramme, the difference between the value obtained by multiplying the standard import price of processed pig by 1.5 and the value obtained by multiplying the value for customs duty by 0.6 | | SG3, S | B10** | B10** | B10** | Free |
| 021019.020 | [2] Each kilogramme, more than the gate prices of processed meat of swine, in value for customs duty | 8.5% | B10*** | SG3, S | 4.3% | 3.8% | 3.3% | 2.7% | 2.2% | 1.8% | 1.5% | 1.1% | 0.7% | 0.4% | Free |
| 021020.000 | Meat of bovine animals | 161.50 yen/kg | R5 | S | 154.16 yen/kg | 146.82 yen/kg | 139.48 yen/kg | 132.14 yen/kg | 124.80 yen/kg | 117.45 yen/kg | 110.11 yen/kg | 102.77 yen/kg | 95.43 yen/kg | 88.09 yen/kg | 80.75 yen/kg |
| | Other, including edible flours and meals of meat or meat offal | | | | | | | | | | | | | | | | | | | | | | | | |
| 021092.000 | Of whales, dolphins and porpoises (mammals of the order Cetacea); of manatees and dugongs (mammals of the order Sirenia); of seals, sea lions and walruses (mammals of the suborder Pinnipedia) | | | | | | | | | | | | | | | | | | | | | | | | |
| | Of whales, dolphins and porpoises (mammals of the order Cetacea); of manatees and dugongs (mammals of the order Sirenia) | | X | | | | | | | | | | | | | | | | | | | | | | |
| | - Other | 4.2% | A | | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |

| Tariff line | Description | Base rate | Category | Note | 1st year | 2nd year | 3rd year | 4th year | 5th year | 6th year | 7th year | 8th year | 9th year | 10th year | 11th year | 12th year | 13th year | 14th year | 15th year | 16th year | 17th year | 18th year | 19th year | 20th year | As from 21st year |
|-------------|---|---|----------|--------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|----------------------|
| 0210.99 | Other | | | | | | | | | | | | | | | | | | | | | | | | |
| | 1 Of swine | | | | | | | | | | | | | | | | | | | | | | | | |
| 021099.011 | meat of swine, in value for customs duty | Per each kilogramme, the difference between the value obtained by multiplying the standard import price of processed pig by 1.5 and the value obtained by multiplying the value for customs duty by 0.6 | B10** | SG3, S | B10** | B10** | B10** | Free |
| 021099.019 | [2] Each kilogramme, more than the gate prices of processed meat of swine, in value for customs duty | 8.5% | B10*** | SG3, S | 4.3% | 3.8% | 3.3% | 2.7% | 2.2% | 1.8% | 1.5% | 1.1% | 0.7% | 0.4% | Free |
| 021099.020 | 2 Of bovine animals | 161.50 yen/kg | R5 | S | 154.16 yen/kg | 146.82 yen/kg | 139.48 yen/kg | 132.14 yen/kg | 124.80 yen/kg | 117.45 yen/kg | 110.11 yen/kg | 102.77 yen/kg | 95.43 yen/kg | 88.09 yen/kg | 80.75 yen/kg |
| | Chapter 3 Fish and crustaceans, molluscs and other | aquatic invert | tebrates | | | | | | | | | | | | | | | | | | | | | | |
| 03.01 | Live fish | | | | | | | | | | | | | | | | | | | | | | | | |
| | Other live fish | | | | | | | | | | | | | | | | | | | | | | | | |
| 0301.94 | Atlantic and Pacific bluefin tunas (Thunnus thynnus, Thunnus orientalis) | | | | | | | | | | | | | | | | | | | | | | | | |
| | 2 Other | | | | | | | | | | | | | | | | | | | | | | | | |
| 030194.220 | - Pacific bluefin tunas (<i>Thunnus</i> orientalis) | 3.5% | B10 | | 3.2% | 2.9% | 2.5% | 2.2% | 1.9% | 1.6% | 1.3% | 1.0% | 0.6% | 0.3% | Free |

| | | | | | 1 | | | | 1 | 1 | ı | | ı | 1 | 1 | | | | | | | ı | 1 | | |
|-------------|--|-----------|----------|------|----------|----------|----------|----------|----------|----------|----------|----------|----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|----------------------|
| Tariff line | Description | Base rate | Category | Note | 1st year | 2nd year | 3rd year | 4th year | 5th year | 6th year | 7th year | 8th year | 9th year | 10th year | 11th year | 12th year | 13th year | 14th year | 15th year | 16th year | 17th year | 18th year | 19th year | 20th year | As from 21st year |
| 0301.99 | Other | | | | | | | | | | | | | | | | | | | | | | | | |
| | 2 Other | | | | | | | | | | | | | | | | | | | | | | | | |
| 030199.210 | (1) Nishin (Clupea spp.), Tara (Gadus spp., Theragra spp. and Merluccius spp.), Buri (Seriola spp.), Saba (Scomber spp.), Iwashi (Etrumeus spp., Sardinops spp. and Engraulis spp.), Aji (Trachurus spp. and Decapterus spp.) and Samma (Cololabis spp.) | 10.0% | B15 | | 9.4% | 8.8% | 8.1% | 7.5% | 6.9% | 6.3% | 5.6% | 5.0% | 4.4% | 3.8% | 3.1% | 2.5% | 1.9% | 1.3% | 0.6% | Free | Free | Free | Free | Free | Free |
| | (2) Other | | | | | | | | | | | | | | | | | | | | | | | | |
| 030199.290 | - Other | 3.5% | B10 | | 3.2% | 2.9% | 2.5% | 2.2% | 1.9% | 1.6% | 1.3% | 1.0% | 0.6% | 0.3% | Free |
| | 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 | | | | | | | | | | | | | | | | | | | | | | | | |
| 030211.000 | Trout (Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache and Oncorhynchus chrysogaster) | 3.5% | B10 | | 3.2% | 2.9% | 2.5% | 2.2% | 1.9% | 1.6% | 1.3% | 1.0% | 0.6% | 0.3% | Free |

| Tariff line | Description | Base rate | Category | Note | 1st year | 2nd year | 3rd year | 4th year | 5th year | 6th year | 7th year | 8th year | 9th year | 10th year | 11th year | 12th year | 13th year | 14th year | 15th year | 16th year | 17th year | 18th year | 19th year | 20th year | As from 21st year |
|-------------|---|-----------|----------|------|----------|----------|----------|----------|----------|----------|----------|----------|----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|----------------------|
| 0302.13 | Pacific salmon (Oncorhynchus nerka, Oncorhynchus gorbuscha, Oncorhynchus keta, Oncorhynchus tschawytscha, Oncorhynchus kisutch, Oncorhynchus masou and Oncorhynchus rhodurus) | | | | | | | | | | | | | | | | | | | | | | | | |
| 030213.011 | - Red salmon (Oncorhynchus nerka) | 3.5% | В8 | | 3.1% | 2.7% | 2.3% | 1.9% | 1.6% | 1.2% | 0.8% | 0.4% | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
| 030213.012 | - Silver salmon (Oncorhynchus kisutch) | 3.5% | B10 | | 3.2% | 2.9% | 2.5% | 2.2% | 1.9% | 1.6% | 1.3% | 1.0% | 0.6% | 0.3% | Free |
| 030213.019 | - Other | 3.5% | В8 | | 3.1% | 2.7% | 2.3% | 1.9% | 1.6% | 1.2% | 0.8% | 0.4% | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
| 030219.000 | Other | 3.5% | B10 | | 3.2% | 2.9% | 2.5% | 2.2% | 1.9% | 1.6% | 1.3% | 1.0% | 0.6% | 0.3% | Free |
| | Tunas (of the genus <i>Thunnus</i>), skipjack or stripe-bellied bonito (<i>Euthynnus</i> (<i>Katsuwonus</i>) pelamis), excluding edible fish offal of subheadings 0302.91 to 0302.99 | | | | | | | | | | | | | | | | | | | | | | | | |
| 030231.000 | Albacore or longfinned tunas (<i>Thunnus alalunga</i>) | 3.5% | B10 | | 3.2% | 2.9% | 2.5% | 2.2% | 1.9% | 1.6% | 1.3% | 1.0% | 0.6% | 0.3% | Free |
| 030234.000 | Bigeye tunas (Thunnus obesus) | 3.5% | B10 | | 3.2% | 2.9% | 2.5% | 2.2% | 1.9% | 1.6% | 1.3% | 1.0% | 0.6% | 0.3% | Free |
| 0302.35 | Atlantic and Pacific bluefin tunas (Thunnus thynnus, Thunnus orientalis) | | | | | | | | | | | | | | | | | | | | | | | | |
| 030235.010 | - Atlantic bluefin tunas (Thunnus thynnus) | 3.5% | В5 | | 2.9% | 2.3% | 1.8% | 1.2% | 0.6% | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
| 030235.020 | - Pacific bluefin tunas (<i>Thunnus orientalis</i>) | 3.5% | B10 | | 3.2% | 2.9% | 2.5% | 2.2% | 1.9% | 1.6% | 1.3% | 1.0% | 0.6% | 0.3% | Free |
| 030236.000 | Southern bluefin tunas (Thunnus maccoyii) | 3.5% | B10 | | 3.2% | 2.9% | 2.5% | 2.2% | 1.9% | 1.6% | 1.3% | 1.0% | 0.6% | 0.3% | Free |
| 030239.000 | Other | 3.5% | B10 | | 3.2% | 2.9% | 2.5% | 2.2% | 1.9% | 1.6% | 1.3% | 1.0% | 0.6% | 0.3% | Free |

| Tariff line | Description | Base rate | Category | Note 1 | st year | 2nd year | 3rd year | 4th year | 5th year | 6th year | 7th year | 8th year | 9th year | 10th year | 11th year | 12th year | 13th year | 14th year | 15th year | 16th year | 17th year | 18th year | 19th year | 20th year | As from 21st year |
|-------------|--|-----------|----------|--------|---------|----------|----------|----------|----------|----------|----------|----------|----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|----------------------|
| | Herrings (Chupea harengus, Chupea pallasii), anchovies (Engraulis spp.), sardines (Sardina pilchardus, Sardinops spp.), sardinella (Sardinella spp.), brisling or sprats (Sprattus sprattus), mackerel (Scomber scombrus, Scomber australasicus, Scomber japonicus), Indian mackerels (Rastrelliger spp.), seerfishes (Scomberomorus spp.), jack and horse mackerel (Trachurus spp.), jacks, crevalles (Caranx spp.), cobia (Rachycentron canadum), silver pomfrets (Pampus spp.), Pacific saury (Cololabis saira), scads (Decapterus spp.), capelin (Mallotus villosus), swordfish (Xiphias gladius), Kawakawa (Euthynnus affinis), bonitos (Sarda spp.), marlins, sailfishes, spearfish (Istiophoridae), excluding edible fish offal of subheadings 0302.91 to 0302.99 | | | | | | | | | | | | | | | | | | | | | | | | |
| 030241.000 | Herrings (Clupea harengus, Clupea pallasii) | 10.0% | B10 | | 9.1% | 8.2% | 7.3% | 6.4% | 5.5% | 4.5% | 3.6% | 2.7% | 1.8% | 0.9% | Free |
| 030242.000 | Anchovies (Engraulis spp.) | 10.0% | B15 | | 9.4% | 8.8% | 8.1% | 7.5% | 6.9% | 6.3% | 5.6% | 5.0% | 4.4% | 3.8% | 3.1% | 2.5% | 1.9% | 1.3% | 0.6% | Free | Free | Free | Free | Free | Free |
| 0302.43 | Sardines (Sardina pilchardus, Sardinops spp.), sardinella (Sardinella spp.), brisling or sprats (Sprattus sprattus) | | | | | | | | | | | | | | | | | | | | | | | | |
| 030243.100 | 1 Of Sardinops spp. | 10.0% | B10 | | 9.1% | 8.2% | 7.3% | 6.4% | 5.5% | 4.5% | 3.6% | 2.7% | 1.8% | 0.9% | Free |
| 030244.000 | Mackerel (Scomber scombrus, Scomber australasicus, Scomber japonicus) | 10.0% | B15 | | 9.4% | 8.8% | 8.1% | 7.5% | 6.9% | 6.3% | 5.6% | 5.0% | 4.4% | 3.8% | 3.1% | 2.5% | 1.9% | 1.3% | 0.6% | Free | Free | Free | Free | Free | Free |
| 030245.000 | Jack and horse mackerel (<i>Trachurus</i> spp.) | 10.0% | B15 | | 9.4% | 8.8% | 8.1% | 7.5% | 6.9% | 6.3% | 5.6% | 5.0% | 4.4% | 3.8% | 3.1% | 2.5% | 1.9% | 1.3% | 0.6% | Free | Free | Free | Free | Free | Free |
| 030247.000 | Swordfish (Xiphias gladius) | 3.5% | В8 | | 3.1% | 2.7% | 2.3% | 1.9% | 1.6% | 1.2% | 0.8% | 0.4% | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |

| Tariff line | Description | Base rate | Category | Note | 1st year | 2nd year | 3rd year | 4th year | 5th year | 6th year | 7th year | 8th year | 9th year | 10th year | 11th year | 12th year | 13th year | 14th year | 15th year | 16th year | 17th year | 18th year | 19th year | 20th year | As from 21st year |
|-------------|--|-----------|----------|------|----------|----------|----------|----------|----------|----------|----------|----------|----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|----------------------|
| 0302.49 | Other | | | | | | | | | | | | | | | | | | | | | | | | |
| 030249.100 | 1 Pacific saury (<i>Cololabis saira</i>) and scads (<i>Decapterus</i> spp.) | 10.0% | B15 | | 9.4% | 8.8% | 8.1% | 7.5% | 6.9% | 6.3% | 5.6% | 5.0% | 4.4% | 3.8% | 3.1% | 2.5% | 1.9% | 1.3% | 0.6% | Free | Free | Free | Free | Free | Free |
| | 2 Other | | | | | | | | | | | | | | | | | | | | | | | | |
| 030249.210 | - Seerfishes (Scomberomorus spp.) | 3.5% | B10 | | 3.2% | 2.9% | 2.5% | 2.2% | 1.9% | 1.6% | 1.3% | 1.0% | 0.6% | 0.3% | Free |
| 030249.220 | - Marlins (Istiophoridae) | 3.5% | B10 | | 3.2% | 2.9% | 2.5% | 2.2% | 1.9% | 1.6% | 1.3% | 1.0% | 0.6% | 0.3% | Free |
| | Fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae, excluding edible fish offal of subheadings 0302.91 to 0302.99 | | | | | | | | | | | | | | | | | | | | | | | | |
| 030251.000 | Cod (Gadus morhua, Gadus ogac, Gadus macrocephalus) | 10.0% | B10 | | 9.1% | 8.2% | 7.3% | 6.4% | 5.5% | 4.5% | 3.6% | 2.7% | 1.8% | 0.9% | Free |
| 0302.54 | Hake (Merluccius spp., Urophycis spp.) | | | | | | | | | | | | | | | | | | | | | | | | |
| 030254.100 | 1 Of Merluccius spp. | 10.0% | B15 | | 9.4% | 8.8% | 8.1% | 7.5% | 6.9% | 6.3% | 5.6% | 5.0% | 4.4% | 3.8% | 3.1% | 2.5% | 1.9% | 1.3% | 0.6% | Free | Free | Free | Free | Free | Free |
| 030255.000 | Alaska Pollack (Theragra chalcogramma) | 10.0% | B15 | | 9.4% | 8.8% | 8.1% | 7.5% | 6.9% | 6.3% | 5.6% | 5.0% | 4.4% | 3.8% | 3.1% | 2.5% | 1.9% | 1.3% | 0.6% | Free | Free | Free | Free | Free | Free |
| 0302.59 | Other | | | | | | | | | | | | | | | | | | | | | | | | |
| 030259.100 | 1 Tara (Gadus spp., Theragra spp.) | 10.0% | B15 | | 9.4% | 8.8% | 8.1% | 7.5% | 6.9% | 6.3% | 5.6% | 5.0% | 4.4% | 3.8% | 3.1% | 2.5% | 1.9% | 1.3% | 0.6% | Free | Free | Free | Free | Free | Free |

| | | | 1 | | | | | 1 | | 1 | 1 | 1 | | 1 | 1 | 1 | 1 | ı | | 1 | 1 | | 1 | 1 | |
|-------------|---|-----------|----------|------|----------|----------|----------|----------|----------|----------|----------|----------|----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|----------------------|
| Tariff line | Description | Base rate | Category | Note | 1st year | 2nd year | 3rd year | 4th year | 5th year | 6th year | 7th year | 8th year | 9th year | 10th year | 11th year | 12th year | 13th year | 14th year | 15th year | 16th year | 17th year | 18th year | 19th year | 20th year | As from 21st year |
| | Other fish, excluding edible fish offal of subheadings 0302.91 to 0302.99 | | | | | | | | | | | | | | | | | | | | | | | | |
| 0302.89 | Other | | | | | | | | | | | | | | | | | | | | | | | | |
| | 1 Nishin (<i>Clupea</i> spp.), Buri (<i>Seriola</i> spp.), Saba (<i>Scomber</i> spp.) and redeye round herring (<i>Etrumeus</i> spp.) | | | | | | | | | | | | | | | | | | | | | | | | |
| 030289.110 | - Buri (Seriola spp.) | 10.0% | B10 | | 9.1% | 8.2% | 7.3% | 6.4% | 5.5% | 4.5% | 3.6% | 2.7% | 1.8% | 0.9% | Free |
| 030289.190 | - Other | 10.0% | B15 | | 9.4% | 8.8% | 8.1% | 7.5% | 6.9% | 6.3% | 5.6% | 5.0% | 4.4% | 3.8% | 3.1% | 2.5% | 1.9% | 1.3% | 0.6% | Free | Free | Free | Free | Free | Free |
| | 3 Other | | | | | | | | | | | | | | | | | | | | | | | | |
| 030289.299 | - Other | | | | | | | | | | | | | | | | | | | | | | | | |
| | Spanish mackerel | 3.5% | B10 | | 3.2% | 2.9% | 2.5% | 2.2% | 1.9% | 1.6% | 1.3% | 1.0% | 0.6% | 0.3% | Free |
| | Samma (Cololabis spp., other than Cololabis saira) | 3.5% | B15 | | 3.3% | 3.1% | 2.8% | 2.6% | 2.4% | 2.2% | 2.0% | 1.8% | 1.5% | 1.3% | 1.1% | 0.9% | 0.7% | 0.4% | 0.2% | Free | Free | Free | Free | Free | Free |
| | Other | 3.5% | A | | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
| | Livers, roes, milt, fish fins, heads, tails, maws and other edible fish offal | | | | | | | | | | | | | | | | | | | | | | | | |
| 0302.91 | Livers, roes and milt | | | | | | | | | | | | | | | | | | | | | | | | |
| | 1 Hard roes of Nishin (<i>Clupea</i> spp.) and Tara (<i>Gadus</i> spp., <i>Theragra</i> spp. and <i>Merluccius</i> spp.) | | | | | | | | | | | | | | | | | | | | | | | | |
| 030291.020 | - Hard roes of Tara (<i>Gadus</i> spp., <i>Theragra</i> spp. and <i>Merluccius</i> spp.) | 10.0% | B10 | | 9.1% | 8.2% | 7.3% | 6.4% | 5.5% | 4.5% | 3.6% | 2.7% | 1.8% | 0.9% | Free |

| Tariff line | Description | Base rate | Category | Note | 1st year | 2nd year | 3rd year | 4th year | 5th year | 6th year | 7th year | 8th year | 9th year | 10th year | 11th year | 12th year | 13th year | 14th year | 15th year | 16th year | 17th year | 18th year | 19th year | 20th year | As from 21st year |
|-------------|---|-----------|----------|------|----------|----------|----------|----------|----------|----------|----------|----------|----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|----------------------|
| 0302.99 | Other | | | | | | | | | | | | | | | | | | | | | | | | |
| | 2 Other | | | | | | | | | | | | | | | | | | | | | | | | |
| 030299.910 | (1) Nishin (Clupea spp.), Tara (Gadus spp., Theragra spp. and Merluccius spp.), Buri (Seriola spp.), Saba (Scomber spp.), Iwashi (Erumeus spp., Sardinops spp. and Engraulis spp.), Aji (Trachurus spp. and Decapterus spp.) and Samma (Cololabis spp.) | | | | | | | | | | | | | | | | | | | | | | | | |
| | - Herring (Clupea harengus, Clupea pallasii), Cod (Gadus morhua, Gadus ogac, Gadus macrocephalus), Buri (Seriola spp.) and Sardines (Sardinops spp.) | 10.0% | B10 | | 9.1% | 8.2% | 7.3% | 6.4% | 5.5% | 4.5% | 3.6% | 2.7% | 1.8% | 0.9% | Free |
| | - Other | 10.0% | B15 | | 9.4% | 8.8% | 8.1% | 7.5% | 6.9% | 6.3% | 5.6% | 5.0% | 4.4% | 3.8% | 3.1% | 2.5% | 1.9% | 1.3% | 0.6% | Free | Free | Free | Free | Free | Free |
| | (2) Other | | | | | | | | | | | | | | | | | | | | | | | | |
| 030299.999 | - Other | | | | | | | | | | | | | | | | | | | | | | | | |
| | Atlantic bluefin tunas (<i>Thunnus thynnus</i>) | 3.5% | В5 | | 2.9% | 2.3% | 1.8% | 1.2% | 0.6% | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
| | Red salmon (Oncorhynchus nerka), Pacific salmon (Oncorhynchus gorbuscha, Oncorhynchus keta, Oncorhynchus tschawytscha, Oncorhynchus masou and Oncorhynchus rhodurus) and Swordfish (Xiphias gladius) | 3.5% | В8 | | 3.1% | 2.7% | 2.3% | 1.9% | 1.6% | 1.2% | 0.8% | 0.4% | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |

| Tariff line | Description | Base rate | Category | Note | 1st year | 2nd year | 3rd year | 4th year | 5th year | 6th year | 7th year | 8th year | 9th year | 10th year | 11th year | 12th year | 13th year | 14th year | 15th year | 16th year | 17th year | 18th year | 19th year | 20th year | As from 21st year |
|-------------|---|-----------|----------|------|----------|----------|----------|----------|----------|----------|----------|----------|----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|----------------------|
| | Salmonidae other than Atlantic salmon (Salmo salar), Danube salmon (Hucho hucho), Red salmon (Oncorhynchus nerka) and Pacific salmon (Oncorhynchus gorbuscha, Oncorhynchus keta, Oncorhynchus tschawytscha, Oncorhynchus tschawytscha, Oncorhynchus rhodurus), Tunas other than Atlantic bluefin tunas (Thunnus thynnus) and Yellowfin tunas (Thunnus albacares), Marlin (Istiophoridae) and Spanish mackerel | 3.5% | B10 | | 3.2% | 2.9% | 2.5% | 2.2% | 1.9% | 1.6% | 1.3% | 1.0% | 0.6% | 0.3% | Free |
| | Other | 3.5% | A | | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
| 03.03 | Fish, frozen, excluding fish fillets and other fish meat of heading 03.04 | | | | | | | | | | | | | | | | | | | | | | | | |
| | Salmonidae, excluding edible fish offal of subheadings 0303.91 to 0303.99 | | | | | | | | | | | | | | | | | | | | | | | | |
| 0303.12 | Other Pacific salmon (Oncorhynchus gorbuscha, Oncorhynchus keta, Oncorhynchus tschawytscha, Oncorhynchus kisutch, Oncorhynchus masou and Oncorhynchus rhodurus) | | | | | | | | | | | | | | | | | | | | | | | | |
| 030312.010 | - Silver salmon (Oncorhynchus kisutch) | 3.5% | B10 | | 3.2% | 2.9% | 2.5% | 2.2% | 1.9% | 1.6% | 1.3% | 1.0% | 0.6% | 0.3% | Free |
| 030312.090 | - Other | 3.5% | В8 | | 3.1% | 2.7% | 2.3% | 1.9% | 1.6% | 1.2% | 0.8% | 0.4% | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |

| Tariff line | Description | Base rate | Category | Note | 1st year | 2nd year | 3rd year | 4th year | 5th year | 6th year | 7th year | 8th year | 9th year | 10th year | 11th year | 12th year | 13th year | 14th year | 15th year | 16th year | 17th year | 18th year | 19th year | 20th year | As from 21st year |
|-------------|--|-----------|----------|------|----------|----------|----------|----------|----------|----------|----------|----------|----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|----------------------|
| 030319.000 | Other | 3.5% | В8 | | 3.1% | 2.7% | 2.3% | 1.9% | 1.6% | 1.2% | 0.8% | 0.4% | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
| | Tunas (of the genus <i>Thunnus</i>), skipjack or stripe-bellied bonito (<i>Euthynnus</i> (<i>Katsuwonus</i>) pelamis), excluding edible fish offal of subheadings 0303.91 to 0303.99 | | | | | | | | | | | | | | | | | | | | | | | | |
| 030341.000 | Albacore or longfinned tunas (<i>Thunnus alalunga</i>) | 3.5% | В8 | | 3.1% | 2.7% | 2.3% | 1.9% | 1.6% | 1.2% | 0.8% | 0.4% | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
| 030343.000 | Skipjack or stripe-bellied bonito | 3.5% | В3 | | 2.6% | 1.8% | 0.9% | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
| 0303.45 | Atlantic and Pacific bluefin tunas (Thunnus thynnus, Thunnus orientalis) | | | | | | | | | | | | | | | | | | | | | | | | |
| 030345.020 | - Pacific bluefin tunas (<i>Thunnus orientalis</i>) | 3.5% | B10 | | 3.2% | 2.9% | 2.5% | 2.2% | 1.9% | 1.6% | 1.3% | 1.0% | 0.6% | 0.3% | Free |
| 030346.000 | Southern bluefin tunas (Thunnus maccoyii) | 3.5% | B10 | | 3.2% | 2.9% | 2.5% | 2.2% | 1.9% | 1.6% | 1.3% | 1.0% | 0.6% | 0.3% | Free |
| 030349.000 | Other | 3.5% | B10 | | 3.2% | 2.9% | 2.5% | 2.2% | 1.9% | 1.6% | 1.3% | 1.0% | 0.6% | 0.3% | Free |

| Tariff line | Description | Base rate | Category | Note | 1st year | 2nd year | 3rd year | 4th year | 5th year | 6th year | 7th year | 8th year | 9th year | 10th year | 11th year | 12th year | 13th year | 14th year | 15th year | 16th year | 17th year | 18th year | 19th year | 20th year | As from 21st year |
|-------------|---|-----------|----------|------|----------|----------|----------|----------|----------|----------|----------|----------|----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|----------------------|
| | Herrings (Clupea harengus, Clupea pallasii), anchovies (Engraulis spp.), sardines (Sardina pilchardus, Sardinops spp.), sardinella (Sardinella spp.), brisling or sprats (Sprattus sprattus), mackerel (Scomber scombrus, Scomber australasicus, Scomber japonicus), Indian mackerels (Rastrelliger spp.), seerfishes (Scomberomorus spp.), jack and horse mackerel (Trachurus spp.), jacks, crevalles (Caranx spp.), cobia (Rachycentron canadum), silver pomfrets (Pampus spp.), Pacific saury (Cololabis saira), scads (Decapterus spp.), capelin (Mallotus villosus), swordfish (Xiphias gladius), Kawakawa (Euthymus affinis), bonitos (Sarda spp.), marlins, sailfishes, spearfish (Istiophoridae), excluding edible fish offal of subheadings 0303.91 to 0303.99 | | | | | | | | | | | | | | | | | | | | | | | | |
| 0303.53 | Sardines (Sardina pilchardus, Sardinops spp.), sardinella (Sardinella spp.), brisling or sprats (Sprattus sprattus) | | | | | | | | | | | | | | | | | | | | | | | | |
| 030353.100 | 1 Of Sardinops spp. | 10.0% | В8 | | 8.9% | 7.8% | 6.7% | 5.6% | 4.4% | 3.3% | 2.2% | 1.1% | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
| 030354.000 | Mackerel (Scomber scombrus, Scomber australasicus, Scomber japonicus) | 7.0% | B15 | | 6.6% | 6.1% | 5.7% | 5.3% | 4.8% | 4.4% | 3.9% | 3.5% | 3.1% | 2.6% | 2.2% | 1.8% | 1.3% | 0.9% | 0.4% | Free | Free | Free | Free | Free | Free |
| 030355.000 | Jack and horse mackerel (Trachurus spp.) | 10.0% | B15 | | 9.4% | 8.8% | 8.1% | 7.5% | 6.9% | 6.3% | 5.6% | 5.0% | 4.4% | 3.8% | 3.1% | 2.5% | 1.9% | 1.3% | 0.6% | Free | Free | Free | Free | Free | Free |
| 030357.000 | Swordfish (Xiphias gladius) | 3.5% | B10 | | 3.2% | 2.9% | 2.5% | 2.2% | 1.9% | 1.6% | 1.3% | 1.0% | 0.6% | 0.3% | Free |

| Tariff line | Description | Base rate | Category | Note | 1st year | 2nd year | 3rd year | 4th year | 5th year | 6th year | 7th year | 8th year | 9th year | 10th year | 11th year | 12th year | 13th year | 14th year | 15th year | 16th year | 17th year | 18th year | 19th year | 20th year | As from 21st year |
|-------------|--|-----------|----------|------|----------|----------|----------|----------|----------|----------|----------|----------|----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|----------------------|
| 0303.59 | Other | | | | | | | | | | | | | | | | | | | | | | | | |
| | 1 Anchovies (Engraulis spp.), Pacific saury (Cololabis saira) and seads (Decapterus spp.) | | | | | | | | | | | | | | | | | | | | | | | | |
| 030359.110 | - Anchovies (Engraulis spp.) | 10.0% | B10 | | 9.1% | 8.2% | 7.3% | 6.4% | 5.5% | 4.5% | 3.6% | 2.7% | 1.8% | 0.9% | Free |
| 030359.120 | - Pacific saury (Cololabis saira) | 10.0% | B10 | | 9.1% | 8.2% | 7.3% | 6.4% | 5.5% | 4.5% | 3.6% | 2.7% | 1.8% | 0.9% | Free |
| 030359.190 | - Scads (Decapterus spp.) | 10.0% | B15 | | 9.4% | 8.8% | 8.1% | 7.5% | 6.9% | 6.3% | 5.6% | 5.0% | 4.4% | 3.8% | 3.1% | 2.5% | 1.9% | 1.3% | 0.6% | Free | Free | Free | Free | Free | Free |
| | 2 Other | | | | | | | | | | | | | | | | | | | | | | | | |
| 030359.910 | - Seerfishes (Scomberomorus spp.) | 3.5% | B10 | | 3.2% | 2.9% | 2.5% | 2.2% | 1.9% | 1.6% | 1.3% | 1.0% | 0.6% | 0.3% | Free |
| 030359.930 | - Marlin (Istiophoridae) | 3.5% | В8 | | 3.1% | 2.7% | 2.3% | 1.9% | 1.6% | 1.2% | 0.8% | 0.4% | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
| | Fish of the families 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.) | | | | | | | | | | | | | | | | | | | | | | | | |
| 030366.100 | 1 Of Merluccius spp. | 6.0% | В8 | | 5.3% | 4.7% | 4.0% | 3.3% | 2.7% | 2.0% | 1.3% | 0.7% | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
| 030367.000 | Alaska Pollack (Theragra chalcogramma) | 6.0% | В8 | | 5.3% | 4.7% | 4.0% | 3.3% | 2.7% | 2.0% | 1.3% | 0.7% | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
| 0303.69 | Other | | | | | | | | | | | | | | | | | | | | | | | | |
| 030369.100 | 1 Tara (Gadus spp., Theragra spp.) | 6.0% | В8 | | 5.3% | 4.7% | 4.0% | 3.3% | 2.7% | 2.0% | 1.3% | 0.7% | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
| | Other fish, excluding edible fish offal of subheadings 0303.91 to 0303.99 | | | | | | | | | | | | | | | | | | | | | | | | |

| | | | | | | | | | | | | | | | | | | | | | | | | | As from 21st |
|-------------|--|-----------|----------|------|----------|----------|----------|----------|----------|----------|----------|----------|----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|--------------|
| Tariff line | Description | Base rate | Category | Note | 1st year | 2nd year | 3rd year | 4th year | 5th year | 6th year | 7th year | 8th year | 9th year | 10th year | 11th year | 12th year | 13th year | 14th year | 15th year | 16th year | 17th year | 18th year | 19th year | 20th year | year |
| 0303.89 | Other | | | | | | | | | | | | | | | | | | | | | | | | |
| | 1 Nishin (<i>Clupea</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 | | 5.5% | 4.9% | 4.4% | 3.8% | 3.3% | 2.7% | 2.2% | 1.6% | 1.1% | 0.5% | Free |
| 030389.122 | - Buri (Seriola spp.) | 10.0% | B10 | | 9.1% | 8.2% | 7.3% | 6.4% | 5.5% | 4.5% | 3.6% | 2.7% | 1.8% | 0.9% | Free |
| 030389.129 | - Other | 10.0% | B10 | | 9.1% | 8.2% | 7.3% | 6.4% | 5.5% | 4.5% | 3.6% | 2.7% | 1.8% | 0.9% | Free |
| | 3 Other | | | | | | | | | | | | | | | | | | | | | | | | |
| 030389.299 | - Other | | | | | | | | | | | | | | | | | | | | | | | | |
| | Samma (<i>Cololabis</i> spp., other than <i>Cololabis saira</i>) and Spanish mackerel | 3.5% | B10 | | 3.2% | 2.9% | 2.5% | 2.2% | 1.9% | 1.6% | 1.3% | 1.0% | 0.6% | 0.3% | Free |
| | Other | 3.5% | A | | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
| | Livers, roes, milt, fish fins, heads, tails, maws and other edible fish offal | | | | | | | | | | | | | | | | | | | | | | | | |
| 0303.99 | Other | | | | | | | | | | | | | | | | | | | | | | | | |
| | 2 Other | | | | | | | | | | | | | | | | | | | | | | | | |
| | (1) Nishin (Clupea spp.), Tara (Gadus spp., Theragra spp. and Merluccius spp.), Buri (Seriola spp.), Saba (Scomber spp.), Iwashi (Etrumeus spp., Sardinops spp. and Engraulis spp.), Aji (Trachurus spp. and Decapterus spp.) and Samma (Cololabis spp.) | | | | | | | | | | | | | | | | | | | | | | | | |

| Tariff line | Description | Base rate | Category | Note | 1st year | 2nd year | 3rd year | 4th year | 5th year | 6th year | 7th year | 8th year | 9th year | 10th year | 11th year | 12th year | 13th year | 14th year | 15th year | 16th year | 17th year | 18th year | 19th year | 20th year | As from 21st year |
|-------------|---|-----------|----------|------|----------|----------|----------|----------|----------|----------|----------|----------|----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|----------------------|
| 030399.911 | - Nishin (<i>Clupea</i> spp.) and Tara (<i>Gadus</i> spp., <i>Theragra</i> spp. and <i>Merluccius</i> spp.) | | | | | | | | | | | | | | | | | | | | | | | | |
| | Nishin (Clupea spp.) other than Herrings (Clupea harengus, Clupea pallasii) | 6.0% | B10 | | 5.5% | 4.9% | 4.4% | 3.8% | 3.3% | 2.7% | 2.2% | 1.6% | 1.1% | 0.5% | Free |
| | Tara (Gadus spp., Theragra spp., Merluccius spp.) other than Cod (Gadus morhua, Gadus ogac, Gadus macrocephalus) | 6.0% | В8 | | 5.3% | 4.7% | 4.0% | 3.3% | 2.7% | 2.0% | 1.3% | 0.7% | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
| | Other | 6.0% | A | | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
| 030399.912 | Mackerel (Scomber scombrus, Scomber australasicus, Scomber japonicus) | 7.0% | B15 | | 6.6% | 6.1% | 5.7% | 5.3% | 4.8% | 4.4% | 3.9% | 3.5% | 3.1% | 2.6% | 2.2% | 1.8% | 1.3% | 0.9% | 0.4% | Free | Free | Free | Free | Free | Free |
| 030399.919 | - Other | | | | | | | | | | | | | | | | | | | | | | | | |
| | Sardines (Sardinops spp.) | 10.0% | В8 | | 8.9% | 7.8% | 6.7% | 5.6% | 4.4% | 3.3% | 2.2% | 1.1% | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
| | Buri (<i>Seriola</i> spp.), Saba (<i>Scomber</i> spp.), Iwashi (<i>Etrumeus</i> spp., <i>Engraulis</i> spp.) and Samma (<i>Cololabis</i> spp.) | 10.0% | B10 | | 9.1% | 8.2% | 7.3% | 6.4% | 5.5% | 4.5% | 3.6% | 2.7% | 1.8% | 0.9% | Free |
| | Aji (<i>Trachurus</i> spp., <i>Decapterus</i> spp.) | 10.0% | B15 | | 9.4% | 8.8% | 8.1% | 7.5% | 6.9% | 6.3% | 5.6% | 5.0% | 4.4% | 3.8% | 3.1% | 2.5% | 1.9% | 1.3% | 0.6% | Free | Free | Free | Free | Free | Free |

| Tariff line | Description | Base rate | Category | Note | 1st year | 2nd year | 3rd year | 4th year | 5th year | 6th year | 7th year | 8th year | 9th year | 10th year | 11th year | 12th year | 13th year | 14th year | 15th year | 16th year | 17th year | 18th year | 19th year | 20th year | As from 21st year |
|-------------|--|-----------|----------|------|----------|----------|----------|----------|----------|----------|----------|----------|----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|----------------------|
| | (2) Other | | | | | | | | | | | | | | | | | | | | | | | | |
| 030399.999 | - Other | | | | | | | | | | | | | | | | | | | | | | | | |
| | Salmonidae | | | | | | | | | | | | | | | | | | | | | | | | |
| | Red salmon (Oncorhynchus nerka), Atlantic salmon (Salmo salar), Danube salmon (Hucho hucho) and Trout (Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache and Oncorhynchus chrysogaster) | 3.5% | A | | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
| | Silver salmon (<i>Oncorhynchus kisutch</i>) | 3.5% | B10 | | 3.2% | 2.9% | 2.5% | 2.2% | 1.9% | 1.6% | 1.3% | 1.0% | 0.6% | 0.3% | Free |
| | Other | 3.5% | В8 | | 3.1% | 2.7% | 2.3% | 1.9% | 1.6% | 1.2% | 0.8% | 0.4% | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
| | Tunas | | | | | | | | | | | | | | | | | | | | | | | | |
| | Yellowfin tunas (<i>Thunnus</i> albacares), Bigeye tunas (<i>Thunnus obesus</i>) and Atlantic bluefin tunas (<i>Thunnus thynnus</i>) | 3.5% | A | | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
| | Albacore or longfinned tunas (<i>Thunnus alalunga</i>) | 3.5% | В8 | | 3.1% | 2.7% | 2.3% | 1.9% | 1.6% | 1.2% | 0.8% | 0.4% | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
| | Other | 3.5% | B10 | | 3.2% | 2.9% | 2.5% | 2.2% | 1.9% | 1.6% | 1.3% | 1.0% | 0.6% | 0.3% | Free |

| Tariff line | Description | Base rate | Category | Note | 1st year | 2nd year | 3rd year | 4th year | 5th year | 6th year | 7th year | 8th year | 9th year | 10th year | 11th year | 12th year | 13th year | 14th year | 15th year | 16th year | 17th year | 18th year | 19th year | 20th year | As from 21st year |
|-------------|--|-----------|----------|------|----------|----------|----------|----------|----------|----------|----------|----------|----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|----------------------|
| | Other | | | | | | | | | | | | | | | | | | | | | | | | |
| | Skipjack or stripe-bellied bonito (Euthynnus (Katsuwonus) pelamis) | 3.5% | В3 | | 2.6% | 1.8% | 0.9% | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
| | Marlin (Istiophoridae) | 3.5% | В8 | | 3.1% | 2.7% | 2.3% | 1.9% | 1.6% | 1.2% | 0.8% | 0.4% | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
| | Swordfish (Xiphias gladius) and Spanish mackerel | 3.5% | B10 | | 3.2% | 2.9% | 2.5% | 2.2% | 1.9% | 1.6% | 1.3% | 1.0% | 0.6% | 0.3% | Free |
| | Other | 3.5% | A | | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
| | Fish fillets and other fish meat (whether or not minced), fresh, chilled or frozen | | | | | | | | | | | | | | | | | | | | | | | | |
| | Fresh or chilled fillets of other fish | | | | | | | | | | | | | | | | | | | | | | | | |
| 0304.44 | Fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae | | | | | | | | | | | | | | | | | | | | | | | | |
| 030444.100 | 1 Tara (Gadus spp., Theragra spp. and Merluccius spp.) | 10.0% | B10 | | 9.1% | 8.2% | 7.3% | 6.4% | 5.5% | 4.5% | 3.6% | 2.7% | 1.8% | 0.9% | Free |
| 0304.49 | Other | | | | | | | | | | | | | | | | | | | | | | | | |
| 030449.100 | 1 Nishin (Clupea spp.), Buri (Seriola spp.), Saba (Scomber spp.), Iwashi (Etrumeus spp., Sardinops spp. and Engraulis spp.), Aji (Trachurus spp. and Decapterus spp.) and Samma (Cololabis spp.) | 10.0% | B10 | | 9.1% | 8.2% | 7.3% | 6.4% | 5.5% | 4.5% | 3.6% | 2.7% | 1.8% | 0.9% | Free |
| | 2 Other | | | | | | | | | | | | | | | | | | | | | | | | |
| 030449.210 | - Bluefin tunas (Thunnus thynnus, Thunnus orientalis) | 3.5% | B10 | | 3.2% | 2.9% | 2.5% | 2.2% | 1.9% | 1.6% | 1.3% | 1.0% | 0.6% | 0.3% | Free |
| 030449.220 | - Southern bluefin tunas (<i>Thunnus maccoyii</i>) | 3.5% | B10 | | 3.2% | 2.9% | 2.5% | 2.2% | 1.9% | 1.6% | 1.3% | 1.0% | 0.6% | 0.3% | Free |

| | | | | | | | | | | | | | | | | I | | I | 1 | | | | | | 1 |
|-------------|--|-----------|----------|------|----------|----------|----------|----------|----------|----------|----------|----------|----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|---------------------|
| Tariff line | Description | Base rate | Category | Note | 1st year | 2nd year | 3rd year | 4th year | 5th year | 6th year | 7th year | 8th year | 9th year | 10th year | 11th year | 12th year | 13th year | 14th year | 15th year | 16th year | 17th year | 18th year | 19th year | 20th year | As from 21s year |
| | Other, fresh or chilled | | | | | | | | | | | | | | | | | | | | | | | | |
| 0304.53 | Fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae | | | | | | | | | | | | | | | | | | | | | | | | |
| 030453.100 | 1 Tara (<i>Gadus</i> spp., <i>Theragra</i> spp. and <i>Merluccius</i> spp.) | 10.0% | B10 | | 9.1% | 8.2% | 7.3% | 6.4% | 5.5% | 4.5% | 3.6% | 2.7% | 1.8% | 0.9% | Free |
| 0304.59 | Other | | | | | | | | | | | | | | | | | | | | | | | | |
| 030459.100 | 1 Nishin (Clupea spp.), Buri (Seriola spp.), Saba (Scomber spp.), Iwashi (Etrumeus spp., Sardinops spp. and Engraulis spp.), Aji (Trachurus spp. and Decapterus spp.) and Samma (Cololabis spp.) | 10.0% | B10 | | 9.1% | 8.2% | 7.3% | 6.4% | 5.5% | 4.5% | 3.6% | 2.7% | 1.8% | 0.9% | Free |
| | 2 Other | | | | | | | | | | | | | | | | | | | | | | | | |
| | - Other | | | | | | | | | | | | | | | | | | | | | | | | |
| 030459.291 | Bluefin tunas (Thunnus thynnus, Thunnus orientalis) | 3.5% | B10 | | 3.2% | 2.9% | 2.5% | 2.2% | 1.9% | 1.6% | 1.3% | 1.0% | 0.6% | 0.3% | Free |
| 030459.292 | Southern bluefin tunas (<i>Thunnus maccoyii</i>) | 3.5% | B10 | | 3.2% | 2.9% | 2.5% | 2.2% | 1.9% | 1.6% | 1.3% | 1.0% | 0.6% | 0.3% | Free |
| | Frozen fillets of fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae | | | | | | | | | | | | | | | | | | | | | | | | |
| 030471.000 | Cod (Gadus morhua, Gadus ogac, Gadus macrocephalus) | 10.0% | В8 | | 8.9% | 7.8% | 6.7% | 5.6% | 4.4% | 3.3% | 2.2% | 1.1% | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
| 0304.74 | Hake (Merluccius spp., Urophycis spp.) | | | | | | | | | | | | | | | | | | | | | | | | |
| 030474.100 | 1 Of Merluccius spp. | 10.0% | В8 | | 8.9% | 7.8% | 6.7% | 5.6% | 4.4% | 3.3% | 2.2% | 1.1% | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
| 030475.000 | Alaska Pollack (Theragra chalcogramma) | 10.0% | В8 | | 8.9% | 7.8% | 6.7% | 5.6% | 4.4% | 3.3% | 2.2% | 1.1% | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |

| Tariff line | Description | Base rate | Category | Note | 1st year | 2nd year | 3rd year | 4th year | 5th year | 6th year | 7th year | 8th year | 9th year | 10th year | 11th year | 12th year | 13th year | 14th year | 15th year | 16th year | 17th year | 18th year | 19th year | 20th year | As from 21st year |
|-------------|--|-----------|----------|------|----------|----------|----------|----------|----------|----------|----------|----------|----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|----------------------|
| 0304.79 | Other | | | | | | | | | | | | | | | | | | | | | | | | |
| 030479.100 | 1 Tara (Gadus spp., Theragra spp.) | 10.0% | В8 | | 8.9% | 7.8% | 6.7% | 5.6% | 4.4% | 3.3% | 2.2% | 1.1% | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
| | Frozen fillets of other fish | | | | | | | | | | | | | | | | | | | | | | | | |
| 030484.000 | Swordfish (Xiphias gladius) | 3.5% | В8 | | 3.1% | 2.7% | 2.3% | 1.9% | 1.6% | 1.2% | 0.8% | 0.4% | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
| 0304.87 | Tunas (of the genus <i>Thunnus</i>), skipjack or stripe-bellied bonito (<i>Euthynnus</i> (<i>Katsuwonus</i>) <i>pelamis</i>) | | | | | | | | | | | | | | | | | | | | | | | | |
| | - Tunas (of the genus <i>Thunnus</i>) | | | | | | | | | | | | | | | | | | | | | | | | |
| 030487.020 | Bluefin tunas (<i>Thunnus thynnus</i> , <i>Thunnus orientalis</i>) | 3.5% | В5 | | 2.9% | 2.3% | 1.8% | 1.2% | 0.6% | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
| 030487.030 | Southern bluefin tunas (<i>Thunnus</i> maccoyii) | 3.5% | B10 | | 3.2% | 2.9% | 2.5% | 2.2% | 1.9% | 1.6% | 1.3% | 1.0% | 0.6% | 0.3% | Free |
| 0304.89 | Other | | | | | | | | | | | | | | | | | | | | | | | | |
| 030489.100 | 1 Nishin (Clupea spp.), Buri (Seriola spp.), Saba (Scomber spp.), Iwashi (Etrumeus spp., Sardinops spp. and Engraulis spp.), Aji (Trachurus spp. and Decapterus spp.) and Samma (Cololabis spp.) | 10.0% | B5 | | 8.3% | 6.7% | 5.0% | 3.3% | 1.7% | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
| | 2 Other | | | | | | | | | | | | | | | | | | | | | | | | |
| 030489.210 | - Marlin (<i>Istiophoridae</i>) | 3.5% | В8 | | 3.1% | 2.7% | 2.3% | 1.9% | 1.6% | 1.2% | 0.8% | 0.4% | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |

| Tariff line | Description | Base rate | Category | Note | 1st year | 2nd year | 3rd year | 4th year | 5th year | 6th year | 7th year | 8th year | 9th year | 10th year | 11th year | 12th year | 13th year | 14th year | 15th year | 16th year | 17th year | 18th year | 19th year | 20th year | As from 21st year |
|-------------|--|-----------|----------|------|----------|----------|----------|----------|----------|----------|----------|----------|----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|----------------------|
| | Other, frozen | | | | | | | | | | | | | | | | | | | | | | | | |
| 0304.99 | Other | | | | | | | | | | | | | | | | | | | | | | | | |
| | 1 Nishin (Clupea spp.), Buri (Seriola spp.), Saba (Scomber spp.), Iwashi (Etrumeus spp., Sardinops spp. and Engraulis spp.), Aji (Trachurus spp. and Decapterus spp.) and Samma (Cololabis spp.) | | | | | | | | | | | | | | | | | | | | | | | | |
| 030499.120 | - Buri (Seriola spp.), Saba (Scomber spp.), Iwashi (Etrumeus spp., Sardinops spp. and Engraulis spp.), Aji (Trachurus spp. and Decapterus spp.) and Samma (Cololabis spp.) | 10.0% | B5 | | 8.3% | 6.7% | 5.0% | 3.3% | 1.7% | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
| | 2 Other | | | | | | | | | | | | | | | | | | | | | | | | |
| | - Other | | | | | | | | | | | | | | | | | | | | | | | | |
| 030499.994 | Southern bluefin tunas (<i>Thunnus maccoyii</i>) | 3.5% | B10 | | 3.2% | 2.9% | 2.5% | 2.2% | 1.9% | 1.6% | 1.3% | 1.0% | 0.6% | 0.3% | Free |
| | Fish, dried, salted or in brine; smoked fish, whether or not cooked before or during the smoking process; flours, meals and pellets of fish, fit for human consumption | | | | | | | | | | | | | | | | | | | | | | | | |
| 030510.000 | Flours, meals and pellets of fish, fit for human consumption | 10.0% | B10 | | 9.1% | 8.2% | 7.3% | 6.4% | 5.5% | 4.5% | 3.6% | 2.7% | 1.8% | 0.9% | Free |
| 0305.20 | Livers, roes and milt of fish, dried, smoked, salted or in brine | | | | | | | | | | | | | | | | | | | | | | | | |
| | 3 Hard roes of Tara (<i>Gadus</i> spp., <i>Theragra</i> spp. and <i>Merluccius</i> spp.) and Nishin roes on the tangles | | | | | | | | | | | | | | | | | | | | | | | | |
| 030520.020 | - Hard roes of Tara (Gadus spp., Theragra spp. and Merluccius spp.) | 7.5% | В8 | | 6.7% | 5.8% | 5.0% | 4.2% | 3.3% | 2.5% | 1.7% | 0.8% | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |

| Tariff line | Description | Base rate | Category | Note | 1st year | 2nd year | 3rd year | 4th year | 5th year | 6th year | 7th year | 8th year | 9th year | 10th year | 11th year | 12th year | 13th year | 14th year | 15th year | 16th year | 17th year | 18th year | 19th year | 20th year | As from 21st year |
|-------------|--|-----------|----------|------|----------|----------|----------|----------|----------|----------|----------|----------|----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|----------------------|
| | Fish fillets, dried, salted or in brine, but not smoked | | | | | | | | | | | | | | | | | | | | | | | | |
| 0305.32 | Fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae | | | | | | | | | | | | | | | | | | | | | | | | |
| 030532.010 | - Tara (<i>Gadus</i> spp., <i>Theragra</i> spp. and <i>Merluccius</i> spp.) | 15.0% | В8 | | 13.3% | 11.7% | 10.0% | 8.3% | 6.7% | 5.0% | 3.3% | 1.7% | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
| 0305.39 | Other | | | | | | | | | | | | | | | | | | | | | | | | |
| | 2 Other | | | | | | | | | | | | | | | | | | | | | | | | |
| 030539.210 | - Nishin (Clupea spp.), Buri (Seriola spp.), Saba (Scomber spp.), Iwashi (Etrumeus spp., Sardinops spp. and Engraulis spp.), Aji (Trachurus spp. and Decapterus spp.) and Samma (Cololabis spp.) | 15.0% | B5 | | 12.5% | 10.0% | 7.5% | 5.0% | 2.5% | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
| | Dried fish, other than edible fish offal, whether or not salted but not smoked | | | | | | | | | | | | | | | | | | | | | | | | |
| 030551.000 | Cod (Gadus morhua, Gadus ogac, Gadus macrocephalus) | 15.0% | B10 | | 13.6% | 12.3% | 10.9% | 9.5% | 8.2% | 6.8% | 5.5% | 4.1% | 2.7% | 1.4% | Free |
| 0305.53 | Fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae, other than cod (Gadus morhua, Gadus ogac, Gadus macrocephalus) | | | | | | | | | | | | | | | | | | | | | | | | |

| Tariff line | Description | Base rate | Category | Note | 1st year | 2nd year | 3rd year | 4th year | 5th year | 6th year | 7th year | 8th year | 9th year | 10th year | 11th year | 12th year | 13th year | 14th year | 15th year | 16th year | 17th year | 18th year | 19th year | 20th year | As from 21st year |
|-------------|--|-----------|----------|------|----------|----------|----------|----------|----------|----------|----------|----------|----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|----------------------|
| 030553.100 | - Tara (Gadus spp., Theragra spp. and Merluccius spp.) | 15.0% | B10 | | 13.6% | 12.3% | 10.9% | 9.5% | 8.2% | 6.8% | 5.5% | 4.1% | 2.7% | 1.4% | Free |
| 0305.54 | Herrings (Clupea harengus, Clupea pallasii), anchovies (Engraulis spp.), sardines (Sardina pilchardus, Sardinops spp.), sardinella (Sardinella spp.), brisling or sprats (Sprattus sprattus), mackerel (Scomber scombrus, Scomber australasicus, Scomber japonicus), Indian mackerels (Rastrelliger spp.), seerfishes (Scomberomorus spp.), jack and horse mackerel (Trachurus spp.), gods, crevalles (Caranx spp.), cobia (Rachycentron canadum), silver pomfrets (Pampus spp.), Pacific saury (Cololabis saira), scads (Decapterus spp.), capelin (Mallotus villosus), swordfish (Xiphias gladius), Kawakawa (Euthynnus affinis), bonitos (Sarda spp.), marlins, sailfishes, spearfish (Istiophoridae) | | | | | | | | | | | | | | | | | | | | | | | | |
| 030554.100 | - Herrings (Clupea harengus, Clupea pallasii), Iwashi (Sardinops spp. and Engraulis spp.), mackerel (Scomber scombrus, Scomber australasicus, Scomber japonicus), Aji (Trachurus spp. and Decapterus spp.) and Pacific saury (Cololabis saira) | 15.0% | B10 | | 13.6% | 12.3% | 10.9% | 9.5% | 8.2% | 6.8% | 5.5% | 4.1% | 2.7% | 1.4% | Free |

| | | | | | | | | | | | | | | | | | | | | | | | | | As from 21st |
|-------------|---|-----------|----------|------|----------|----------|----------|----------|----------|----------|----------|----------|----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|--------------|
| Tariff line | Description | Base rate | Category | Note | 1st year | 2nd year | 3rd year | 4th year | 5th year | 6th year | 7th year | 8th year | 9th year | 10th year | 11th year | 12th year | 13th year | 14th year | 15th year | 16th year | 17th year | 18th year | 19th year | 20th year | year |
| 0305.59 | Other | | | | | | | | | | | | | | | | | | | | | | | | |
| | 2 Other | | | | | | | | | | | | | | | | | | | | | | | | |
| 030559.020 | (1) Nishin (<i>Clupea</i> spp.), Buri (<i>Seriola</i> spp.), Saba (<i>Scomber</i> spp.) and red-eye round herring (<i>Etrumeus</i> spp.) | 15.0% | B10 | | 13.6% | 12.3% | 10.9% | 9.5% | 8.2% | 6.8% | 5.5% | 4.1% | 2.7% | 1.4% | Free |
| 030559.090 | (2) Other | | | | | | | | | | | | | | | | | | | | | | | | |
| | - Samma (<i>Cololabis</i> spp., other than <i>Cololabis saira</i>) | 10.5% | B10 | | 9.5% | 8.6% | 7.6% | 6.7% | 5.7% | 4.8% | 3.8% | 2.9% | 1.9% | 1.0% | Free |
| | - Other | 10.5% | A | | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
| | Fish, salted but not dried or smoked and fish in brine, other than edible fish offal | | | | | | | | | | | | | | | | | | | | | | | | |
| 030561.000 | Herrings (Clupea harengus, Clupea pallasii) | 15.0% | B10 | | 13.6% | 12.3% | 10.9% | 9.5% | 8.2% | 6.8% | 5.5% | 4.1% | 2.7% | 1.4% | Free |
| 030562.000 | Cod (Gadus morhua, Gadus ogac, Gadus macrocephalus) | 15.0% | B10 | | 13.6% | 12.3% | 10.9% | 9.5% | 8.2% | 6.8% | 5.5% | 4.1% | 2.7% | 1.4% | Free |
| 030563.000 | Anchovies (Engraulis spp.) | 15.0% | B10 | | 13.6% | 12.3% | 10.9% | 9.5% | 8.2% | 6.8% | 5.5% | 4.1% | 2.7% | 1.4% | Free |
| 030564.000 | Tilapias (Oreochromis spp.), catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.), carp (Cyprinus spp., Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp.), eels (Anguilla spp.), Nile perch (Lates niloticus) and snakeheads (Channa spp.) | 10.5% | B10 | | 9.5% | 8.6% | 7.6% | 6.7% | 5.7% | 4.8% | 3.8% | 2.9% | 1.9% | 1.0% | Free |

| Tariff line | Description | Base rate | Category | Note | 1st year | 2nd year | 3rd year | 4th year | 5th year | 6th year | 7th year | 8th year | 9th year | 10th year | 11th year | 12th year | 13th year | 14th year | 15th year | 16th year | 17th year | 18th year | 19th year | 20th year | As from 21st year |
|-------------|--|-----------|----------|------|----------|----------|----------|----------|----------|----------|----------|----------|----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|----------------------|
| 0305.69 | Other | | | | | | | | | | | | | | | | | | | | | | | | |
| | 2 Other | | | | | | | | | | | | | | | | | | | | | | | | |
| 030569.091 | - Nishin (Clupea spp.), Tara (Gadus spp., Theragra spp. and Merluccius spp.), Buri (Seriola spp.), Saba (Scomber spp.), Iwashi (Etrumeus spp. and Sardinops spp.), Aji (Trachurus spp. and Decapterus spp.) and Samma (Cololabis spp.) | 10.5% | B10 | | 9.5% | 8.6% | 7.6% | 6.7% | 5.7% | 4.8% | 3.8% | 2.9% | 1.9% | 1.0% | Free |
| 030569.099 | - Other | 10.5% | B10 | | 9.5% | 8.6% | 7.6% | 6.7% | 5.7% | 4.8% | 3.8% | 2.9% | 1.9% | 1.0% | Free |
| | Fish fins, heads, tails, maws and other edible fish offal | | | | | | | | | | | | | | | | | | | | | | | | |
| 0305.71 | Shark fins | | | | | | | | | | | | | | | | | | | | | | | | |
| 030571.090 | - Other | 10.5% | B10 | | 9.5% | 8.6% | 7.6% | 6.7% | 5.7% | 4.8% | 3.8% | 2.9% | 1.9% | 1.0% | Free |
| 0305.72 | Fish heads, tails and maws | | | | | | | | | | | | | | | | | | | | | | | | |
| | 2 Other | | | | | | | | | | | | | | | | | | | | | | | | |
| | (2) Dried | | | | | | | | | | | | | | | | | | | | | | | | |
| | B Other | | | | | | | | | | | | | | | | | | | | | | | | |
| | - Nishin (Clupea spp.), Tara (Gadus spp., Theragra spp. and Merluccius spp.), Buri (Seriola spp.), Saba (Scomber spp.), Iwashi (Etrumeus spp., Sardinops spp. and Engraulis spp.), Aji (Trachurus spp. and Decapterus spp.) and Samma (Cololabis spp.) | | | | | | | | | | | | | | | | | | | | | | | | |

| Tariff line | Description | Base rate | Category | Note | 1st year | 2nd year | 3rd year | 4th year | 5th year | 6th year | 7th year | 8th year | 9th year | 10th year | 11th year | 12th year | 13th year | 14th year | 15th year | 16th year | 17th year | 18th year | 19th year | 20th year | As from 21st year |
|-------------|--|-----------|----------|------|----------|----------|----------|----------|----------|----------|----------|----------|----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|----------------------|
| 030572.221 | Cod (Gadus morhua, Gadus ogac, Gadus macrocephalus) | 15.0% | B10 | | 13.6% | 12.3% | 10.9% | 9.5% | 8.2% | 6.8% | 5.5% | 4.1% | 2.7% | 1.4% | Free |
| 030572.222 | Other | 15.0% | B10 | | 13.6% | 12.3% | 10.9% | 9.5% | 8.2% | 6.8% | 5.5% | 4.1% | 2.7% | 1.4% | Free |
| | (3) Salted or in brine | | | | | | | | | | | | | | | | | | | | | | | | |
| | B Other | | | | | | | | | | | | | | | | | | | | | | | | |
| 030572.321 | - Herrings (Clupea harengus, Clupea pallasii) | 15.0% | B10 | | 13.6% | 12.3% | 10.9% | 9.5% | 8.2% | 6.8% | 5.5% | 4.1% | 2.7% | 1.4% | Free |
| 030572.322 | - Cod (Gadus morhua, Gadus ogac, Gadus macrocephalus) | 15.0% | B10 | | 13.6% | 12.3% | 10.9% | 9.5% | 8.2% | 6.8% | 5.5% | 4.1% | 2.7% | 1.4% | Free |
| 030572.323 | - Anchovies (Engraulis spp.) | 15.0% | B10 | | 13.6% | 12.3% | 10.9% | 9.5% | 8.2% | 6.8% | 5.5% | 4.1% | 2.7% | 1.4% | Free |
| | - Other | | | | | | | | | | | | | | | | | | | | | | | | |
| 030572.324 | Nishin (Clupea spp.), Tara (Gadus spp., Theragra spp. and Merluccius spp.), Buri (Seriola spp.), Saba (Scomber spp.), Iwashi (Etrumeus spp. and Sardinops spp.), Aji (Trachurus spp. and Decapterus spp.) and Samma (Cololabis spp.) | 10.5% | B10 | | 9.5% | 8.6% | 7.6% | 6.7% | 5.7% | 4.8% | 3.8% | 2.9% | 1.9% | 1.0% | Free |
| 030572.329 | Other | 10.5% | B10 | | 9.5% | 8.6% | 7.6% | 6.7% | 5.7% | 4.8% | 3.8% | 2.9% | 1.9% | 1.0% | Free |

| Tariff line | Description | Base rate | Category | Note | 1st year | 2nd year | 3rd year | 4th year | 5th year | 6th year | 7th year | 8th year | 9th year | 10th year | 11th year | 12th year | 13th year | 14th year | 15th year | 16th year | 17th year | 18th year | 19th year | 20th year | As from 21st year |
|-------------|--|-----------|----------|------|----------|----------|----------|----------|----------|----------|----------|----------|----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|----------------------|
| 0305.79 | Other | | | | | | | | | | | | | | | | | | | | | | | | |
| | 2 Other | | | | | | | | | | | | | | | | | | | | | | | | |
| | (2) Dried | | | | | | | | | | | | | | | | | | | | | | | | |
| | B Other | | | | | | | | | | | | | | | | | | | | | | | | |
| | - Nishin (Clupea spp.), Tara (Gadus spp., Theragra spp. and Merluccius spp.), Buri (Seriola spp.), Saba (Scomber spp.), Iwashi (Etrumeus spp., Sardinops spp. and Engraulis spp.), Aji (Trachurus spp. and Decapterus spp.) and Samma (Cololabis spp.) | | | | | | | | | | | | | | | | | | | | | | | | |
| 030579.221 | Cod (Gadus morhua, Gadus ogac, Gadus macrocephalus) | 15.0% | B10 | | 13.6% | 12.3% | 10.9% | 9.5% | 8.2% | 6.8% | 5.5% | 4.1% | 2.7% | 1.4% | Free |
| 030579.222 | Other | 15.0% | B10 | | 13.6% | 12.3% | 10.9% | 9.5% | 8.2% | 6.8% | 5.5% | 4.1% | 2.7% | 1.4% | Free |
| | (3) Salted or in brine | | | | | | | | | | | | | | | | | | | | | | | | |
| | B Other | | | | | | | | | | | | | | | | | | | | | | | | |
| 030579.321 | - Herrings (Clupea harengus, Clupea pallasii) | 15.0% | B10 | | 13.6% | 12.3% | 10.9% | 9.5% | 8.2% | 6.8% | 5.5% | 4.1% | 2.7% | 1.4% | Free |
| 030579.322 | - Cod (Gadus morhua, Gadus ogac, Gadus macrocephalus) | 15.0% | B10 | | 13.6% | 12.3% | 10.9% | 9.5% | 8.2% | 6.8% | 5.5% | 4.1% | 2.7% | 1.4% | Free |
| 030579.323 | - Anchovies (Engraulis spp.) | 15.0% | B10 | | 13.6% | 12.3% | 10.9% | 9.5% | 8.2% | 6.8% | 5.5% | 4.1% | 2.7% | 1.4% | Free |

| Tariff line | Description | Base rate | Category | Note | 1st year | 2nd year | 3rd year | 4th year | 5th year | 6th year | 7th year | 8th year | 9th year | 10th year | 11th year | 12th year | 13th year | 14th year | 15th year | 16th year | 17th year | 18th year | 19th year | 20th year | As from 21st year |
|-------------|--|-----------|----------|------|----------|----------|----------|----------|----------|----------|----------|----------|----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|----------------------|
| | - Other | | | | | | | | | | | | | | | | | | | | | | | | |
| 030579.324 | Nishin (Clupea spp.), Tara (Gadus spp., Theragra spp. and Merluccius spp.), Buri (Seriola spp.), Saba (Scomber spp.), Iwashi (Etrumeus spp. and Sardinops spp.), Aji (Trachurus spp. and Decapterus spp.) and Samma (Cololabis spp.) | 10.5% | B10 | | 9.5% | 8.6% | 7.6% | 6.7% | 5.7% | 4.8% | 3.8% | 2.9% | 1.9% | 1.0% | Free |
| 030579.329 | Other | 10.5% | B10 | | 9.5% | 8.6% | 7.6% | 6.7% | 5.7% | 4.8% | 3.8% | 2.9% | 1.9% | 1.0% | Free |
| 03.06 | Crustaceans, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; smoked crustaceans, whether in shell or not, whether or not cooked before or during the smoking process; crustaceans, in shell, cooked by steaming or by boiling in water, whether or not chilled, frozen, dried, salted or in brine; flours, meals and pellets of crustaceans, fit for human consumption | | | | | | | | | | | | | | | | | | | | | | | | |
| | Live, fresh or chilled | | | - | | | | | | | | | | | | | | | | | | | | | |
| 0306.33 | Crabs | | | | | | | | | | | | | | | | | | | | | | | | |
| 030633.140 | - Horsehair crabs | 4.0% | B10 | - | 3.6% | 3.3% | 2.9% | 2.5% | 2.2% | 1.8% | 1.5% | 1.1% | 0.7% | 0.4% | Free |
| | Molluscs, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; smoked molluscs, whether in shell or not, whether or not cooked before or during the smoking process; flours, meals and pellets of molluscs, fit for human consumption | | | | | | | | | | | | | | | | | | | | | | | | |

| Tariff line | Description | Base rate | Category | Note 1st | rear 2 | 2nd year | 3rd year | 4th year | 5th year | 6th year | 7th year | 8th year | 9th year | 10th year | 11th year | 12th year | 13th year | 14th year | 15th year | 16th year | 17th year | 18th year | 19th year | 20th year | As from 21st year |
|-------------|---|-----------|----------|----------|--------|----------|----------|----------|----------|----------|----------|----------|----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|----------------------|
| | Oysters | | | | | | | | | | | | | | | | | | | | | | | | |
| 0307.19 | Other | | | | | | | | | | | | | | | | | | | | | | | | |
| | 1 Smoked | | | | | | | | | | | | | | | | | | | | | | | | |
| 030719.210 | - Adductors of shellfish | 6.7% | В8 | 6.0 | % | 5.2% | 4.5% | 3.7% | 3.0% | 2.2% | 1.5% | 0.7% | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
| | Scallops, including queen scallops, of the genera <i>Pecten</i> , <i>Chlamys</i> or <i>Placopecten</i> | | | | | | | | | | | | | | | | | | | | | | | | |
| 030721.000 | Live, fresh or chilled | 10.0% | B10 | 9.1 | % | 8.2% | 7.3% | 6.4% | 5.5% | 4.5% | 3.6% | 2.7% | 1.8% | 0.9% | Free |
| 030722.000 | Frozen | 10.0% | B10 | 9.1 | % | 8.2% | 7.3% | 6.4% | 5.5% | 4.5% | 3.6% | 2.7% | 1.8% | 0.9% | Free |
| 0307.29 | Other | | | | | | | | | | | | | | | | | | | | | | | | |
| 030729.500 | 1 Smoked | 6.7% | В8 | 6.0 | % | 5.2% | 4.5% | 3.7% | 3.0% | 2.2% | 1.5% | 0.7% | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
| 030729.200 | 2 Other | 15.0% | B10 | 13. | 5% | 12.3% | 10.9% | 9.5% | 8.2% | 6.8% | 5.5% | 4.1% | 2.7% | 1.4% | Free |
| | Mussels (Mytilus spp., Perna spp.) | | | | | | | | | | | | | | | | | | | | | | | | |
| 0307.39 | Other | | | | | | | | | | | | | | | | | | | | | | | | |
| | 1 Smoked | | | | | | | | | | | | | | | | | | | | | | | | |
| 030739.510 | - Adductors of shellfish | 6.7% | B5 | 5.0 | % | 4.5% | 3.4% | 2.2% | 1.1% | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
| | Cuttle fish and squid | | | | | | | | | | | | | | | | | | | | | | | | |
| 0307.42 | Live, fresh or chilled | | | | | | | | | | | | | | | | | | | | | | | | |
| 030742.090 | - Other | 5.0% | B10 | 4.5 | % | 4.1% | 3.6% | 3.2% | 2.7% | 2.3% | 1.8% | 1.4% | 0.9% | 0.5% | Free |
| 0307.43 | Frozen | | | | | | | | | | | | | | | | | | | | | | | | |
| 030743.020 | - Neon flying squid (Ommastrephes bartramii) | 3.5% | В8 | 3.1 | % | 2.7% | 2.3% | 1.9% | 1.6% | 1.2% | 0.8% | 0.4% | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
| 030743.030 | - Japanese flying squid (<i>Todarodes pacificus</i>), jumbo flying squid (<i>Dosidicus gigas</i>), Japanese squid (<i>Loliolus</i> spp.), shortfin squid (<i>Illex</i> spp.) and sparkling enope squid (<i>Watasenia scintillans</i>) | 5.0% | B10 | 4.5 | % | 4.1% | 3.6% | 3.2% | 2.7% | 2.3% | 1.8% | 1.4% | 0.9% | 0.5% | Free |

| Tariff line | Description | Base rate | Category | Note 1st | year | 2nd year | 3rd year | 4th year | 5th year | 6th year | 7th year | 8th year | 9th year | 10th year | 11th year | 12th year | 13th year | 14th year | 15th year | 16th year | 17th year | 18th year | 19th year | 20th year | As from 21st year |
|-------------|---|-----------|----------|----------|------|----------|----------|----------|----------|----------|----------|----------|----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|----------------------|
| 030743.090 | - Other | | | | | | | | | | | | | | | | | | | | | | | | |
| | Cuttle fish (Rossia macrosoma, Sepiola spp.) and squid (Ommastrephes spp., Loligo spp., Nototodarus spp., Sepioteuthis spp.) | 3.5% | В8 | 3. | 1% | 2.7% | 2.3% | 1.9% | 1.6% | 1.2% | 0.8% | 0.4% | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
| | Other | 3.5% | B10 | 3.3 | 2% | 2.9% | 2.5% | 2.2% | 1.9% | 1.6% | 1.3% | 1.0% | 0.6% | 0.3% | Free |
| 0307.49 | Other | | | | | | | | | | | | | | | | | | | | | | | | |
| 030749.500 | 1 Smoked | 6.7% | В8 | 6.0 | 0% | 5.2% | 4.5% | 3.7% | 3.0% | 2.2% | 1.5% | 0.7% | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
| | 2 Other | | | | | | | | | | | | | | | | | | | | | | | | |
| 030749.210 | - Mongo ika | | | | | | | | | | | | | | | | | | | | | | | | |
| | Dried, salted or in brine | 15.0% | B10 | 13 | .6% | 12.3% | 10.9% | 9.5% | 8.2% | 6.8% | 5.5% | 4.1% | 2.7% | 1.4% | Free |
| | Other | 15.0% | В8 | 13 | .3% | 11.7% | 10.0% | 8.3% | 6.7% | 5.0% | 3.3% | 1.7% | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
| 030749.290 | - Other | | | | | | | | | | | | | | | | | | | | | | | | |
| | Cuttle fish (Rossia macrosoma, Sepiola spp.) and squid (Ommastrephes spp., Loligo spp., Nototodarus spp., Sepioteuthis spp.), dried, salted or in brine | 15.0% | B10 | 13 | .6% | 12.3% | 10.9% | 9.5% | 8.2% | 6.8% | 5.5% | 4.1% | 2.7% | 1.4% | Free |
| | Other | 15.0% | В8 | 13 | .3% | 11.7% | 10.0% | 8.3% | 6.7% | 5.0% | 3.3% | 1.7% | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
| | Clams, cockles and ark shells (families Arcidae, Arcticidae, Cardiidae, Donacidae, Hiatellidae, Mactridae, Mesodesmatidae, Myidae, Semelidae, Solecurtidae, Solenidae, Tridacnidae and Veneridae) | | | | | | | | | | | | | | | | | | | | | | | | |
| 0307.71 | Live, fresh or chilled | | | | | | | | | | | | | | | | | | | | | | | | |
| 030771.100 | 1 Adductors of shellfish | 10.0% | B10 | 9. | 1% | 8.2% | 7.3% | 6.4% | 5.5% | 4.5% | 3.6% | 2.7% | 1.8% | 0.9% | Free |

| П | 1 | | | | | 1 | | | 1 | I | 1 | | l | 1 | | 1 | | l | | l | 1 | | 1 | T | $\overline{}$ |
|-------------|--|-----------|----------|------|----------|----------|----------|----------|----------|----------|----------|----------|----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|----------------------|
| Tariff line | Description | Base rate | Category | Note | 1st year | 2nd year | 3rd year | 4th year | 5th year | 6th year | 7th year | 8th year | 9th year | 10th year | 11th year | 12th year | 13th year | 14th year | 15th year | 16th year | 17th year | 18th year | 19th year | 20th year | As from 21st year |
| | 3 Other | | | | | | | | | | | | | | | | | | | | | | | | |
| 030771.310 | - Akagai (bloody clam), live | 7.0% | B10 | | 6.4% | 5.7% | 5.1% | 4.5% | 3.8% | 3.2% | 2.5% | 1.9% | 1.3% | 0.6% | Free |
| 030771.320 | - Baby clam | 7.0% | B10 | | 6.4% | 5.7% | 5.1% | 4.5% | 3.8% | 3.2% | 2.5% | 1.9% | 1.3% | 0.6% | Free |
| 030771.390 | - Other | 7.0% | B13 | | 6.5% | 6.0% | 5.5% | 5.0% | 4.5% | 4.0% | 3.5% | 3.0% | 2.5% | 2.0% | 1.5% | 1.0% | 0.5% | Free |
| 0307.72 | Frozen | | | | | | | | | | | | | | | | | | | | | | | | |
| 030772.100 | 1 Adductors of shellfish | 10.0% | B10 | | 9.1% | 8.2% | 7.3% | 6.4% | 5.5% | 4.5% | 3.6% | 2.7% | 1.8% | 0.9% | Free |
| | 3 Other | | | | | | | | | | | | | | | | | | | | | | | | |
| 030772.310 | - Baby clam | 7.0% | B10 | | 6.4% | 5.7% | 5.1% | 4.5% | 3.8% | 3.2% | 2.5% | 1.9% | 1.3% | 0.6% | Free |
| 030772.390 | - Other | 7.0% | В8 | | 6.2% | 5.4% | 4.7% | 3.9% | 3.1% | 2.3% | 1.6% | 0.8% | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
| 0307.79 | Other | | | | | | | | | | | | | | | | | | | | | | | | |
| | 1 Smoked | | | | | | | | | | | | | | | | | | | | | | | | |
| 030779.210 | - Adductors of shellfish | 6.7% | В5 | | 5.6% | 4.5% | 3.4% | 2.2% | 1.1% | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
| | 2 Other | | | | | | | | | | | | | | | | | | | | | | | | |
| 030779.310 | (1) Adductors of shellfish | 15.0% | B10 | | 13.6% | 12.3% | 10.9% | 9.5% | 8.2% | 6.8% | 5.5% | 4.1% | 2.7% | 1.4% | Free |
| | (3) Other | | | | | | | | | | | | | | | | | | | | | | | | |
| 030779.339 | - Other | 10.5% | B10 | | 9.5% | 8.6% | 7.6% | 6.7% | 5.7% | 4.8% | 3.8% | 2.9% | 1.9% | 1.0% | Free |
| | Abalone (<i>Haliotis</i> spp.) and stromboid conchs (<i>Strombus</i> spp.) | | | | | | | | | | | | | | | | | | | | | | | | |
| 030781.000 | Live, fresh or chilled abalone (Haliotis spp.) | 7.0% | B10 | | 6.4% | 5.7% | 5.1% | 4.5% | 3.8% | 3.2% | 2.5% | 1.9% | 1.3% | 0.6% | Free |
| 030782.000 | Live, fresh or chilled stromboid conchs (Strombus spp.) | | | | | | | | | | | | | | | | | | | | | | | | |
| | - Adductors of shellfish | 7.0% | B10 | | 6.4% | 5.7% | 5.1% | 4.5% | 3.8% | 3.2% | 2.5% | 1.9% | 1.3% | 0.6% | Free |
| | - Other | 7.0% | B13 | | 6.5% | 6.0% | 5.5% | 5.0% | 4.5% | 4.0% | 3.5% | 3.0% | 2.5% | 2.0% | 1.5% | 1.0% | 0.5% | Free |

| Tariff line | Description | Base rate | Category | Note | 1st year | 2nd year | 3rd year | 4th year | 5th year | 6th year | 7th year | 8th year | 9th year | 10th year | 11th year | 12th year | 13th year | 14th year | 15th year | 16th year | 17th year | 18th year | 19th year | 20th year | As from 21st |
|-------------|---|-----------|----------|------|----------|-----------|----------|-----------|----------|----------|-----------|----------|-----------|-----------|-----------|------------|-----------|------------|-----------|------------|-----------|-----------|-----------|-----------|--------------|
| Tariff fine | Description | Dasc rate | Category | Note | 1st year | ziid yeai | 31d year | 4tii yeai | Jui year | our year | /til year | our year | 7tii yeai | Tour year | 11th year | 12tii yeai | 15th year | 14tii yeai | 13th year | Totti year | 17th year | Tour year | 19th year | 20th year | year |
| 030784.000 | Frozen stromboid conchs (Strombus spp.) | | | | | | | | | | | | | | | | | | | | | | | | |
| | - Adductors of shellfish | 7.0% | B10 | | 6.4% | 5.7% | 5.1% | 4.5% | 3.8% | 3.2% | 2.5% | 1.9% | 1.3% | 0.6% | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
| | - Other | 7.0% | A | | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
| 0307.87 | Other abalone (Haliotis spp.) | | | | | | | | | | | | | | | | | | | | | | | | |
| 030787.900 | 2 Other | 10.5% | B10 | | 9.5% | 8.6% | 7.6% | 6.7% | 5.7% | 4.8% | 3.8% | 2.9% | 1.9% | 1.0% | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
| 0307.88 | Other stromboid conchs (Strombus spp.) | | | | | | | | | | | | | | | | | | | | | | | | |
| 030788.100 | 1 Smoked | | | | | | | | | | | | | | | | | | | | | | | | |
| | - Adductors of shellfish | 6.7% | В8 | | 6.0% | 5.2% | 4.5% | 3.7% | 3.0% | 2.2% | 1.5% | 0.7% | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
| | - Other | 6.7% | A | | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
| 030788.900 | 2 Other | 10.5% | B10 | | 9.5% | 8.6% | 7.6% | 6.7% | 5.7% | 4.8% | 3.8% | 2.9% | 1.9% | 1.0% | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
| | Other, including flours, meals and pellets, fit for human consumption | | | | | | | | | | | | | | | | | | | | | | | | |
| 0307.91 | Live, fresh or chilled | | | | | | | | | | | | | | | | | | | | | | | | |
| 030791.010 | - Adductors of shellfish | 10.0% | B10 | | 9.1% | 8.2% | 7.3% | 6.4% | 5.5% | 4.5% | 3.6% | 2.7% | 1.8% | 0.9% | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
| | - Other | | | | | | | | | | | | | | | | | | | | | | | | |
| 030791.091 | Scallops (Pectinidae) | 7.0% | B10 | | 6.4% | 5.7% | 5.1% | 4.5% | 3.8% | 3.2% | 2.5% | 1.9% | 1.3% | 0.6% | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
| 030791.092 | Fresh water clam | 7.0% | B10 | | 6.4% | 5.7% | 5.1% | 4.5% | 3.8% | 3.2% | 2.5% | 1.9% | 1.3% | 0.6% | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
| 030791.099 | Other | 7.0% | B13 | | 6.5% | 6.0% | 5.5% | 5.0% | 4.5% | 4.0% | 3.5% | 3.0% | 2.5% | 2.0% | 1.5% | 1.0% | 0.5% | Free | Free | Free | Free | Free | Free | Free | Free |
| 0307.92 | Frozen | | | | | | | | | | | | | | | | | | | | | | | | |
| 030792.110 | - Adductors of shellfish | 10.0% | B10 | | 9.1% | 8.2% | 7.3% | 6.4% | 5.5% | 4.5% | 3.6% | 2.7% | 1.8% | 0.9% | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
| | - Other | | | | | | | | | | | | | | | | | | | | | | | | |
| 030792.131 | Scallops (Pectinidae) | 7.0% | В8 | | 6.2% | 5.4% | 4.7% | 3.9% | 3.1% | 2.3% | 1.6% | 0.8% | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |

| Tariff line | Description | Base rate | Category | Note | 1st year | 2nd year | 3rd year | 4th year | 5th year | 6th year | 7th year | 8th year | 9th year | 10th year | 11th year | 12th year | 13th year | 14th year | 15th year | 16th year | 17th year | 18th year | 19th year | 20th year | As from 21st year |
|-------------|---|-----------|----------|------|----------|----------|----------|----------|----------|----------|----------|----------|----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|----------------------|
| 0307.99 | Other | | | | | | | | | | | | | | | | | | | | | | | | |
| | 1 Smoked | | | | | | | | | | | | | | | | | | | | | | | | |
| 030799.220 | - Scallops (<i>Pectinidae</i>) and adductors of shellfish | 6.7% | В8 | | 6.0% | 5.2% | 4.5% | 3.7% | 3.0% | 2.2% | 1.5% | 0.7% | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
| | 2 Other | | | | | | | | | | | | | | | | | | | | | | | | |
| 030799.330 | - Adductors of shellfish | 15.0% | B10 | | 13.6% | 12.3% | 10.9% | 9.5% | 8.2% | 6.8% | 5.5% | 4.1% | 2.7% | 1.4% | Free |
| | - Other | | | | | | | | | | | | | | | | | | | | | | | | |
| 030799.320 | Scallops (Pectinidae) | 10.5% | B10 | | 9.5% | 8.6% | 7.6% | 6.7% | 5.7% | 4.8% | 3.8% | 2.9% | 1.9% | 1.0% | Free |
| 030799.399 | Other | 10.5% | B10 | | 9.5% | 8.6% | 7.6% | 6.7% | 5.7% | 4.8% | 3.8% | 2.9% | 1.9% | 1.0% | Free |
| 03.08 | Aquatic invertebrates other than crustaceans and molluscs, live, fresh, chilled, frozen, dried, salted or in brine; smoked aquatic invertebrates other than crustaceans and molluscs, whether or not cooked before or during the smoking process; flours, meals and pellets of aquatic invertebrates other than crustaceans and molluscs, fit for human consumption | | | | | | | | | | | | | | | | | | | | | | | | |
| | Sea urchins (Strongylocentrotus spp., Paracentrotus lividus, Loxechinus albus, Echinus esculentus) | | | | | | | | | | | | | | | | | | | | | | | | |
| 030822.000 | Frozen | 7.0% | В8 | | 6.2% | 5.4% | 4.7% | 3.9% | 3.1% | 2.3% | 1.6% | 0.8% | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
| 0308.90 | Other | | | | | | | | | | | | | | | | | | | | | | | | |
| | 2 Fresh, chilled or frozen | | | | | | | | | | | | | | | | | | | | | | | | |
| | - Frozen | | | | | | | | | | | | | | | | | | | | | | | | |
| 030890.291 | Sea urchins | 7.0% | В8 | | 6.2% | 5.4% | 4.7% | 3.9% | 3.1% | 2.3% | 1.6% | 0.8% | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |

| Tariff line | Description | Base rate | Category | Note | 1st year | 2nd year | 3rd year | 4th year | 5th year | 6th year | 7th year | 8th year | 9th year | 10th year | 11th year | 12th year | 13th year | 14th year | 15th year | 16th year | 17th year | 18th year | 19th year | 20th year | As from 21st year |
|-------------|--|----------------|--------------|-------------------|----------------|-----------------|----------|----------|----------|----------|----------|----------|----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|----------------------|
| 030890.299 | Other | | | | | | | | | | | | | | | | | | | | | | | | |
| | Jellyfish other than Rhopilema spp. | 7.0% | В3 | | 5.3% | 3.5% | 1.8% | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
| | Other | 7.0% | В8 | | 6.2% | 5.4% | 4.7% | 3.9% | 3.1% | 2.3% | 1.6% | 0.8% | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
| | 4 Other | | | | | | | | | | | | | | | | | | | | | | | | |
| 030890.420 | (2) Other | 10.5% | B10 | | 9.5% | 8.6% | 7.6% | 6.7% | 5.7% | 4.8% | 3.8% | 2.9% | 1.9% | 1.0% | Free |
| | Chapter 4 Dairy produce; birds' eggs; natural honey | ; edible produ | icts of anim | nal origin, not e | lsewhere speci | fied or include | d | | | | | | | | | | | | | | | | | | |
| | Milk and cream, not concentrated nor containing added sugar or other sweetening matter | | | | | | | | | | | | | | | | | | | | | | | | |
| 0401.10 | Of a fat content, by weight, not exceeding 1% | | | | | | | | | | | | | | | | | | | | | | | | |
| | 1 Sterilised, frozen or treated appropriate to preserve | | | | | | | | | | | | | | | | | | | | | | | | |

| Tariff line | Description | Base rate | Category | Note | 1st year | 2nd year | 3rd year | 4th year | 5th year | 6th year | 7th year | 8th year | 9th year | 10th year | 11th year | 12th year | 13th year | 14th year | 15th year | 16th year | 17th year | 18th year | 19th year | 20th year | As from 21st year |
|-------------|--|-----------|----------|------|----------|----------|----------|----------|----------|----------|----------|----------|----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|----------------------|
| 040110.110 | - Concerning milk and cream in this subheading 1, 0401.20-1, 0401.40-1 and 0401.50-1-(1), (2), buttermilk etc. in 0403.10-1 and 0403.90-1-(1)-[2], (2)-[2] and (3)-[2], products consisting of natural milk constituents in 0404.90-1-(1)-[1], [2], (2)-[1], [2], (3)-[1], [2], edible preparations containing cocoa in 1806.20-1-(1), 1806.90-2-(1)-A, edible preparations in 1901.10-1-(1), (2), 1901.20-1-(1)-A, B and 1901.90-1-(1)-A, B, preparations with a basis of coffee etc. in 2101.12-2-(1)-A, B and 2101.20-2-(1)-A, B, edible preparations in 2106.10-1 and 2106.90-1-(1), (2), for the quantity within the limits of a tariff quota stipulated by a cabinet order which is effective at the time of import and under the conditions set out by relevant regulations which are effective at the time of import and under the conditions set out by relevant regulations which are effective at the time of import which is cabinet order, in consideration of imported quantity in the preceding fiscal year (April-March), international market situation and other relevant conditions, hereinafter referred to as "the Pooled Quota of other milk products" in this heading, headings 04.03, 04.04, 18.06, 19.01, 21.01 and 21.06 | 25.0% | R6 | | 22.9% | 20.8% | 18.8% | 16.7% | 14.6% | 12.5% | 12.5% | 12.5% | 12.5% | 12.5% | 12.5% | 12.5% | 12.5% | 12.5% | 12.5% | 12.5% | 12.5% | 12.5% | 12.5% | 12.5% | 12.5% |

| Tariff line | Description | Base rate | Category | Note | 1st year | 2nd year | 3rd year | 4th year | 5th year | 6th year | 7th year | 8th year | 9th year | 10th year | 11th year | 12th year | 13th year | 14th year | 15th year | 16th year | 17th year | 18th year | 19th year | 20th year | As from 21st year |
|-------------|---|-----------|----------|------|----------|----------|----------|----------|----------|----------|----------|----------|----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|----------------------|
| 040110.190 | - Other | | X | S | | | | | | | | | | | | | | | | | | | | | - |
| 040110.200 | 2 Other | 21.3% | B10 | | 19.4% | 17.4% | 15.5% | 13.6% | 11.6% | 9.7% | 7.7% | 5.8% | 3.9% | 1.9% | Free |
| 0401.20 | Of a fat content, by weight, exceeding 1% but not exceeding 6% | | | | | | | | | | | | | | | | | | | | | | | | |
| | 1 Sterilised, frozen or preserved | | | | | | | | | | | | | | | | | | | | | | | | |
| 040120.110 | - For "the Pooled Quota of other milk products" | 25.0% | R6 | | 22.9% | 20.8% | 18.8% | 16.7% | 14.6% | 12.5% | 12.5% | 12.5% | 12.5% | 12.5% | 12.5% | 12.5% | 12.5% | 12.5% | 12.5% | 12.5% | 12.5% | 12.5% | 12.5% | 12.5% | 12.5% |
| 040120.190 | - Other | | X | S | | | | | | | | | | | | | | | | | | | | | |
| 040120.200 | 2 Other | 21.3% | R7 | S | 20.2% | 20.2% | 20.2% | 20.2% | 20.2% | 20.2% | 20.2% | 20.2% | 20.2% | 20.2% | 20.2% | 20.2% | 20.2% | 20.2% | 20.2% | 20.2% | 20.2% | 20.2% | 20.2% | 20.2% | 20.2% |
| 0401.40 | Of a fat content, by weight, exceeding 6% but not exceeding 10% | | | | | | | | | | | | | | | | | | | | | | | | |
| | 1 Sterilised, frozen or preserved | | | | | | | | | | | | | | | | | | | | | | | | |
| 040140.110 | - For "the Pooled Quota of other milk products" | 25.0% | R6 | | 22.9% | 20.8% | 18.8% | 16.7% | 14.6% | 12.5% | 12.5% | 12.5% | 12.5% | 12.5% | 12.5% | 12.5% | 12.5% | 12.5% | 12.5% | 12.5% | 12.5% | 12.5% | 12.5% | 12.5% | 12.5% |
| 040140.190 | - Other | | X | S | | | | | | | | | | | | | | | | | | | | | |
| 040140.200 | 2 Other | 21.3% | R8 | S | 20.4% | 19.5% | 18.6% | 17.8% | 16.9% | 16.0% | 16.0% | 16.0% | 16.0% | 16.0% | 16.0% | 16.0% | 16.0% | 16.0% | 16.0% | 16.0% | 16.0% | 16.0% | 16.0% | 16.0% | 16.0% |
| 0401.50 | Of a fat content, by weight, exceeding 10% | | | | | | | | | | | | | | | | | | | | | | | | |
| | 1 Sterilised, frozen or preserved; other cream of a fat content, by weight, of 13% or more (other than sterilised, frozen or preserved) | | | | | | | | | | | | | | | | | | | | | | | | |
| | (1) Of a fat content, by weight, not exceeding 45% | | | | | | | | | | | | | | | | | | | | | | | | |
| 040150.111 | - For "the Pooled Quota of other milk products" | 25.0% | R6 | | 22.9% | 20.8% | 18.8% | 16.7% | 14.6% | 12.5% | 12.5% | 12.5% | 12.5% | 12.5% | 12.5% | 12.5% | 12.5% | 12.5% | 12.5% | 12.5% | 12.5% | 12.5% | 12.5% | 12.5% | 12.5% |
| 040150.119 | - Other | | X | S | | | | | | | | | | | | | | | | | | | | | |

| | | | | | 1 | 1 | 1 | 1 | 1 | 1 | 1 | | | 1 | | 1 | 1 | | | | 1 | | | 1 | 1 |
|-------------|--|-----------|----------|------|----------|----------|----------|----------|----------|----------|----------|----------|----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|----------------------|
| Tariff line | Description | Base rate | Category | Note | 1st year | 2nd year | 3rd year | 4th year | 5th year | 6th year | 7th year | 8th year | 9th year | 10th year | 11th year | 12th year | 13th year | 14th year | 15th year | 16th year | 17th year | 18th year | 19th year | 20th year | As from 21st year |
| | (2) Other | | | | | | | | | | | | | | | | | | | | | | | | |
| 040150.121 | - For "the Pooled Quota of other milk products" | 25.0% | R6 | | 22.9% | 20.8% | 18.8% | 16.7% | 14.6% | 12.5% | 12.5% | 12.5% | 12.5% | 12.5% | 12.5% | 12.5% | 12.5% | 12.5% | 12.5% | 12.5% | 12.5% | 12.5% | 12.5% | 12.5% | 12.5% |
| 040150.129 | - Other | | X | S | | | | | | | | | | | | | | | | | | | | | |
| 040150.200 | 2 Other | 21.3% | R8 | S | 20.4% | 19.5% | 18.6% | 17.8% | 16.9% | 16.0% | 16.0% | 16.0% | 16.0% | 16.0% | 16.0% | 16.0% | 16.0% | 16.0% | 16.0% | 16.0% | 16.0% | 16.0% | 16.0% | 16.0% | 16.0% |
| 04.02 | Milk and cream, concentrated or containing added sugar or other sweetening matter | | | | | | | | | | | | | | | | | | | | | | | | |
| 0402.10 | In powder, granules or other solid forms, of a fat content, by weight, not exceeding 1.5% | | | | | | | | | | | | | | | | | | | | | | | | |
| | 1 Containing added sugar | | | | | | | | | | | | | | | | | | | | | | | | |
| 040210.110 | [1] Imported by the Agriculture and Livestock Industries Corporation to the extent of the quantity stipulated by paragraph 1 of Article 13 of the Manufacturing Milk Producer Compensation Temporary Law (Law No. 112 of 1965) or imported with approval of the Minister of Agriculture, Forestry and Fisheries by means stipulated by paragraph 2 thereof | | Xq1 | | | | | | | | | | | | | | | | | | | | | | |

| Tariff line | Description | Base rate | Category | Note | 1st year | 2nd year | 3rd year | 4th year | 5th year | 6th year | 7th year | 8th year | 9th year | 10th year | 11th year | 12th year | 13th year | 14th year | 15th year | 16th year | 17th year | 18th year | 19th year | 20th year | As from 21st year |
|-------------|--|-----------------------|----------|-----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|----------------------|
| | [2] Other | | | | | | | | | | | | | | | | | | | | | | | | |
| 040210.121 | - Concerning milk and cream in powder, granules or other solid forms in this subheading 1-[2], 2-(1)-[2], (2)-[2], (4)-[2], (2)-[2], (4)-[2], (2)-[2], and 0402.29-2-[2], for the quantity within the limits of a tariff quota stipulated by a cabinet order which is effective at the time of import and under the conditions set out by relevant regulations which are effective at the time of import Note: The tariff quota shall be calculated on the basis of 74,973 ton, in consideration of the quantity of prospective domestic demand in the current fiscal year (April-March), international market situation and other relevant conditions, hereinafter referred to as "the Pooled Quota of skimmed milk powder other than for school lunch etc." in this heading | | Xq1 | | | | | | | | | | | | | | | | | | | | | | |
| 040210.129 | - Other | 29.8% + 396 yen/kg | TRQ | TRQ-23, S | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ |

| Tariff line | Description | Base rate | Category | Note | 1st year | 2nd year | 3rd year | 4th year | 5th year | 6th year | 7th year | 8th year | 9th year | 10th year | 11th year | 12th year | 13th year | 14th year | 15th year | 16th year | 17th year | 18th year | 19th year | 20th year | As from 21st year |
|-------------|---|-----------|----------|------|----------|----------|----------|----------|----------|----------|----------|----------|----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|----------------------|
| | 2 Other | | | | | | | | | | | | | | | | | | | | | | | | |
| | (1) For school lunch for children, pupils or infants of kindergartens, elementary schools, lower secondary schools, compulsory education schools, upper secondary schools having evening courses, or special support schools, for pupils of children's welfare institutions or the like as may be prescribed by a cabinet order, or for pupils receiving daycare by the business stipulated by paragraph 9, 10 or 12 of Article 6-3 of the Child Welfare Act (Law No. 164 of 1947), hereinafter referred to as "For school lunch etc." in this heading, and for the manufacture of mixed feeds as may be prescribed by a cabinet order, hereinafter referred to as "For feeding purposes" in this heading | | | | | | | | | | | | | | | | | | | | | | | | |
| | [1] For School lunch etc. | | | | | | | | | | | | | | | | | | | | | | | | |

| Tariff line | Description | Base rate | Category | Note | 1st year | 2nd year | 3rd year | 4th year | 5th year | 6th year | 7th year | 8th year | 9th year | 10th year | 11th year | 12th year | 13th year | 14th year | 15th year | 16th year | 17th year | 18th year | 19th year | 20th year | As from 21st year |
|-------------|--|-----------|----------|------|----------|----------|----------|----------|----------|----------|----------|----------|----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|----------------------|
| 040210.211 | - Concerning milk and cream in powder, granules or other solid forms for school lunch etc. in this subheading 2-(1)-[1], and 0402.21-2-(1), for the quantity within the limits of a tariff quota stipulated by a cabinet order which is effective at the time of import and under the conditions set out by relevant regulations which are effective at the time of import | | Xq1 | | | | | | | | | | | | | | | | | | | | | | |
| | Note: The tariff quota shall be calculated on the basis of 7,264 ton, in consideration of the quantity of prospective domestic demand in the current fiscal year (April-March), international market situation and other relevant conditions, hereinafter referred to as "the Pooled Quota of skimmed milk powder for school lunch etc." in this heading | | | | | | | | | | | | | | | | | | | | | | | | |

| m : 2011 | | | | | | | | 4.7 | | 6.1 | | | | 101 | | | | | | 4.63 | | 403 | 40.7 | | As from 21st |
|-------------|--|-----------------------|----------|-----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|--------------|
| Tariff line | Description | Base rate | Category | Note | 1st year | 2nd year | 3rd year | 4th year | 5th year | 6th year | 7th year | 8th year | 9th year | 10th year | 11th year | 12th year | 13th year | 14th year | 15th year | 16th year | 17th year | 18th year | 19th year | 20th year | year |
| 040210.212 | - Other | 396 yen/kg | TRQ | TRQ-23, S | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ |
| | [2] For feeding purposes | | | | | | | | | | | | | | | | | | | | | | | | |
| 040210.216 | - For "the Pooled Quota of skimmed milk powder other than for school lunch etc." | | Xq1 | | | | | | | | | | | | | | | | | | | | | | |
| 040210.217 | - Other | 396 yen/kg | R9 | S | R9 | R9 | R9 | R9 | R9 | R9 | R9 | R9 | R9 | R9 | R9 | R9 |
| | (2) Other | | | | | | | | | | | | | | | | | | | | | | | | |
| 040210.221 | [1] Imported by the Agriculture and Livestock Industries Corporation to the extent of the quantity stipulated by paragraph 1 of Article 13 of the Manufacturing Milk Producer Compensation Temporary Law (Law No. 112 of 1965) or imported with approval of the Minister of Agriculture, Forestry and Fisheries by means stipulated by paragraph 2 thereof | | Xq1 | | | | | | | | | | | | | | | | | | | | | | |
| | [2] Other | | | | | | | | | | | | | | | | | | | | | | | | |
| 040210.222 | - For "the Pooled Quota of skimmed milk powder other than for school lunch etc." | | Xq1 | | | | | | | | | | | | | | | | | | | | | | |
| 040210.229 | - Other | 21.3% + 396 yen/kg | TRQ | TRQ-23, S | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ |

| Tariff line | Description | Base rate | Category | Note | 1st year | 2nd year | 3rd year | 4th year | 5th year | 6th year | 7th year | 8th year | 9th year | 10th year | 11th year | 12th year | 13th year | 14th year | 15th year | 16th year | 17th year | 18th year | 19th year | 20th year | As from 21st year |
|-------------|--|-----------------------|----------|-----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|----------------------|
| | In powder, granules or other solid forms, of a fat content, by weight, exceeding 1.5% | | | | | | | | | | | | | | | | | | | | | | | | |
| 0402.21 | Not containing added sugar or other sweetening matter | | | | | | | | | | | | | | | | | | | | | | | | |
| | 1 Of a fat content, by weight, exceeding 5% | | | | | | | | | | | | | | | | | | | | | | | | |
| | (1) Of a fat content, by weight, not exceeding 30% | | | | | | | | | | | | | | | | | | | | | | | | |
| 040221.111 | - Imported by the Agriculture and Livestock Industries Corporation to the extent of the quantity stipulated by paragraph 1 of Article 13 of the Manufacturing Milk Producer Compensation Temporary Law (Law No. 112 of 1965) or imported with approval of the Minister of Agriculture, Forestry and Fisheries by means stipulated by paragraph 2 thereof | | Xq1 | | | | | | | | | | | | | | | | | | | | | | |
| 040221.119 | - Other | | | | | | | | | | | | | | | | | | | | | | | | |
| | Intended for use as materials for chocolate | 25.5% + 612 yen/kg | TRQ | TRQ-24, S | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ |
| | Other | 25.5% + 612 yen/kg | TRQ | TRQ-23, S | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ |

| Tariff line | Description | Base rate | Category | Note | 1st year | 2nd year | 3rd year | 4th year | 5th year | 6th year | 7th year | 8th year | 9th year | 10th year | 11th year | 12th year | 13th year | 14th year | 15th year | 16th year | 17th year | 18th year | 19th year | 20th year | As from 21st year |
|-------------|--|-------------------------|----------|-----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|----------------------|
| | (2) Other | | | | | | | | | | | | | | | | | | | | | | | | |
| 040221.121 | - Imported by the Agriculture and Livestock Industries Corporation to the extent of the quantity stipulated by paragraph 1 of Article 13 of the Manufacturing Milk Producer Compensation Temporary Law (Law No. 112 of 1965) or imported with approval of the Minister of Agriculture, Forestry and Fisheries by means stipulated by paragraph 2 thereof | | Xq1 | | | | | | | | | | | | | | | | | | | | | | |
| 040221.129 | - Other | | | | | | | | | | | | | | | | | | | | | | | | |
| | Intended for use as materials for chocolate | 25.5% + 1,023 yen/kg | TRQ | TRQ-24, S | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ |
| | Other | 25.5% + 1,023 yen/kg | TRQ | TRQ-23, S | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ |
| | 2 Other | | | | | | | | | | | | | | | | | | | | | | | | |
| | (1) For school lunch etc. and for feeding purposes | | | | | | | | | | | | | | | | | | | | | | | | |
| | - For school lunch etc. | | | | | | | | | | | | | | | | | | | | | | | | |
| 040221.211 | For "the Pooled Quota of skimmed milk powder for school lunch etc." | | Xq1 | | | | | | | | | | | | | | | | | | | | | | |

| Tariff line | Description | Base rate | Category | Note | 1st year | 2nd year | 3rd year | 4th year | 5th year | 6th year | 7th year | 8th year | 9th year | 10th year | 11th year | 12th year | 13th year | 14th year | 15th year | 16th year | 17th year | 18th year | 19th year | 20th year | As from 21st year |
|-------------|--|------------|----------|-----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|----------------------|
| 040221.212 | Other | 425 yen/kg | TRQ | TRQ-23, S | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ |
| | - For feeding purposes | | | | | | | | | | | | | | | | | | | | | | | | |
| 040221.216 | For "the Pooled Quota of skimmed milk powder other than for school lunch etc." | | Xq1 | | | | | | | | | | | | | | | | | | | | | | |
| 040221.217 | Other | 425 yen/kg | R10 | S | R10 | R10 | R10 | R10 | R10 | R10 | R10 | R10 | R10 | R10 | R10 | R10 |
| | (2) Other | | | | | | | | | | | | | | | | | | | | | | | | |
| 040221.221 | [1] Imported by the Agriculture and Livestock Industries Corporation to the extent of the quantity stipulated by paragraph 1 of Article 13 of the Manufacturing Milk Producer Compensation Temporary Law (Law No. 112 of 1965) or imported with approval of the Minister of Agriculture, Forestry and Fisheries by means stipulated by paragraph 2 thereof | | Xq1 | | | | | | | | | | | | | | | | | | | | | | |

| Tariff line | Description | Base rate | Category | Note | 1st year | 2nd year | 3rd year | 4th year | 5th year | 6th year | 7th year | 8th year | 9th year | 10th year | 11th year | 12th year | 13th year | 14th year | 15th year | 16th year | 17th year | 18th year | 19th year | 20th year | As from 21st year |
|-------------|--|-----------------------|----------|-----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|----------------------|
| | [2] Other | | | | | | | | | | | | | | | | | | | | | | | | , |
| 040221.222 | - For "the Pooled Quota of skimmed milk powder other than for school lunch etc." | | Xq1 | | | | | | | | | | | | | | | | | | | | | | |
| 040221.229 | - Other | 21.3% + 425 yen/kg | TRQ | TRQ-23, S | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ |
| 0402.29 | Other | | | | | | | | | | | | | | | | | | | | | | | | |
| | 1 Of a fat content, by weight, exceeding 5% | | | | | | | | | | | | | | | | | | | | | | | | |
| | (1) Of a fat content, by weight, not exceeding 30% | | | | | | | | | | | | | | | | | | | | | | | | |
| 040229.111 | - Imported by the Agriculture and Livestock Industries Corporation to the extent of the quantity stipulated by paragraph 1 of Article 13 of the Manufacturing Milk Producer Compensation Temporary Law (Law No. 112 of 1965) or imported with approval of the Minister of Agriculture, Forestry and Fisheries by means stipulated by paragraph 2 thereof | | Xq1 | | | | | | | | | | | | | | | | | | | | | | |
| 040229.119 | - Other | 25.5% + 612 yen/kg | TRQ | TRQ-23, S | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ |

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

| Tariff line | Description | Base rate | Category | Note | 1st year | 2nd year | 3rd year | 4th year | 5th year | 6th year | 7th year | 8th year | 9th year | 10th year | 11th year | 12th year | 13th year | 14th year | 15th year | 16th year | 17th year | 18th year | 19th year | 20th year | As from 21st year |
|-------------|--|-----------------------|----------|-----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|----------------------|
| | [2] Other | | | | | | | | | | | | | | | | | | | | | | | | |
| 040229.220 | - For "the Pooled Quota of skimmed milk powder other than for school lunch etc." | | Xq1 | | | | | | | | | | | | | | | | | | | | | | |
| 040229.291 | - Other | 29.8% + 425 yen/kg | TRQ | TRQ-23, S | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ |
| | Other | | | | | | | | | | | | | | | | | | | | | | | | |
| 0402.91 | Not containing added sugar or other sweetening matter | | | | | | | | | | | | | | | | | | | | | | | | |
| | 1 Of a fat content, by weight, exceeding 7.5% | | | | | | | | | | | | | | | | | | | | | | | | |
| 040291.110 | (1) Whipped cream in pressurised containers | 25.5% | B5** | | 12.8% | 10.2% | 7.7% | 5.1% | 2.6% | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
| | (2) Other | | | | | | | | | | | | | | | | | | | | | | | | |

| Tariff line | Description | Base rate | Category | Note | 1st year | 2nd year | 3rd year | 4th year | 5th year | 6th year | 7th year | 8th year | 9th year | 10th year | 11th year | 12th year | 13th year | 14th year | 15th year | 16th year | 17th year | 18th year | 19th year | 20th year | As from 21st year |
|-------------|--|-----------------------|----------|-----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|----------------------|
| 040291.121 | - Concerning milk and cream in this subheading 1-(2) and 2, for the quantity within the limits of a tariff quota stipulated by a cabinet order which is effective at the time of import and under the conditions set out by relevant regulations which are effective at the time of import Note: The tariff quota shall be calculated on the basis of 1,500 ton, in consideration of the imported quantity in the preceding fiscal year (April-March), international market situation and other relevant conditions, hereinafter referred to as "the Pooled Quota" in this subheading | | Xq1 | | | | | | | | | | | | | | | | | | | | | | |
| 040291.129 | - Other | 25.5% + 509 yen/kg | TRQ | TRQ-21, S | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ |
| | 2 Other | | | | | | | | | | | | | | | | | | | | | | | | |
| 040291.210 | - For "the Pooled Quota" | | Xq1 | | | | | | | | | | | | | | | | | | | | | | |
| 040291.290 | - Other | 21.3% + 254 yen/kg | TRQ | TRQ-21, S | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ |

| | | | 1 | | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | | | 1 | | | | | | | | 1 | 1 | , , |
|-------------|--|-----------------------|----------|-----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|----------------------|
| Tariff line | Description | Base rate | Category | Note | 1st year | 2nd year | 3rd year | 4th year | 5th year | 6th year | 7th year | 8th year | 9th year | 10th year | 11th year | 12th year | 13th year | 14th year | 15th year | 16th year | 17th year | 18th year | 19th year | 20th year | As from 21st year |
| 0402.99 | Other | | | | | | | | | | | | | | | | | | | | | | | | |
| | 1 Of a fat content, by weight, exceeding 8% | | | | | | | | | | | | | | | | | | | | | | | | |
| 040299.110 | (1) Whipped cream in pressurised containers | 25.5% | B5** | | 12.8% | 10.2% | 7.7% | 5.1% | 2.6% | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
| | (2) Other | | | | | | | | | | | | | | | | | | | | | | | | |
| 040299.121 | - Imported by the Agriculture and Livestock Industries Corporation to the extent of the quantity stipulated by paragraph 1 of Article 13 of the Manufacturing Milk Producer Compensation Temporary Law (Law No. 112 of 1965) or imported with approval of the Minister of Agriculture, Forestry and Fisheries by means stipulated by paragraph 2 thereof | | Xq1 | | | | | | | | | | | | | | | | | | | | | | |
| 040299.129 | - Other | 25.5% + 509 yen/kg | TRQ | TRQ-23, S | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ |
| | 2 Other | | | | | | | | | | | | | | | | | | | | | | | | |
| 040299.210 | - Imported by the Agriculture and Livestock Industries Corporation to the extent of the quantity stipulated by paragraph 1 of Article 13 of the Manufacturing Milk Producer Compensation Temporary Law (Law No. 112 of 1965) or imported with approval of the Minister of Agriculture, Forestry and Fisheries by means stipulated by paragraph 2 thereof | | Xq1 | | | | | | | | | | | | | | | | | | | | | | |

| Tariff line | Description | Base rate | Category | Note | 1st year | 2nd year | 3rd year | 4th year | 5th year | 6th year | 7th year | 8th year | 9th year | 10th year | 11th year | 12th year | 13th year | 14th year | 15th year | 16th year | 17th year | 18th year | 19th year | 20th year | As from 21st year |
|-------------|--|-----------------------|----------|-----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|----------------------|
| 040299.290 | - Other | 25.5% + 254 yen/kg | TRQ | TRQ-23, S | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ |
| 04.03 | Buttermilk, curdled milk and cream, yogurt, kephir and other fermented or acidified milk and cream, whether or not concentrated or containing added sugar or other sweetening matter or flavoured or containing added fruit, nuts or cocoa | | | | | | | | | | | | | | | | | | | | | | | | |
| 0403.10 | Yogurt | | | | | | | | | | | | | | | | | | | | | | | | |
| | Frozen, preserved or containing added sugar or other sweetening matter, flavouring, fruits or nuts (excluding frozen yogurt) | | | | | | | | | | | | | | | | | | | | | | | | |
| | - For "the Pooled Quota of other milk products" | | | | | | | | | | | | | | | | | | | | | | | | |
| 040310.110 | Containing added sugar | 35.0% | R6 | | 32.1% | 29.2% | 26.3% | 23.3% | 20.4% | 17.5% | 17.5% | 17.5% | 17.5% | 17.5% | 17.5% | 17.5% | 17.5% | 17.5% | 17.5% | 17.5% | 17.5% | 17.5% | 17.5% | 17.5% | 17.5% |
| 040310.120 | Other | 25.0% | R6 | | 22.9% | 20.8% | 18.8% | 16.7% | 14.6% | 12.5% | 12.5% | 12.5% | 12.5% | 12.5% | 12.5% | 12.5% | 12.5% | 12.5% | 12.5% | 12.5% | 12.5% | 12.5% | 12.5% | 12.5% | 12.5% |
| 040310.190 | - Other | | X | S | | | | | | | | | | | | | | | | | | | | | |
| | 2 Other | | | | | | | | | | | | | | | | | | | | | | | | |
| | (1) Frozen yogurt | | | | | | | | | | | | | | | | | | | | | | | | |
| 040310.211 | Containing added sugar or other sweetening matter, in immediate packings, of a content not exceeding 10 kg | 26.3% | B10 | S | 23.9% | 21.5% | 19.1% | 16.7% | 14.3% | 12.0% | 9.6% | 7.2% | 4.8% | 2.4% | Free |
| 040310.219 | - Other | 29.8% | B10 | | 27.1% | 24.4% | 21.7% | 19.0% | 16.3% | 13.5% | 10.8% | 8.1% | 5.4% | 2.7% | Free |
| 040310.220 | (2) Other | 21.3% | B10 | S | 19.4% | 17.4% | 15.5% | 13.6% | 11.6% | 9.7% | 7.7% | 5.8% | 3.9% | 1.9% | Free |

| Tariff line | Description | Base rate | Category | Note | 1st year | 2nd year | 3rd year | 4th year | 5th year | 6th year | 7th year | 8th year | 9th year | 10th year | 11th year | 12th year | 13th year | 14th year | 15th year | 16th year | 17th year | 18th year | 19th year | 20th year | As from 21st year |
|-------------|--|-----------------------|----------|-----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|----------------------|
| 0403.90 | Other | | | | | | | | | | | | | | | | | | | | | | | | |
| | 1 Sterilised, frozen, preserved, concentrated or containing added sugar or other sweetening matter, flavouring, fruits or nuts | | | | | | | | | | | | | | | | | | | | | | | | |
| | (1) Of a fat content, by weight, not exceeding 1.5% | | | | | | | | | | | | | | | | | | | | | | | | |
| | [1] Buttermilk powder and other products in solid forms | | | | | | | | | | | | | | | | | | | | | | | | |
| | - Imported by the Agriculture and Livestock Industries Corporation to the extent of the quantity stipulated by paragraph 1 of Article 13 of the Manufacturing Milk Producer Compensation Temporary Law (Law No. 112 of 1965) or imported with approval of the Minister of Agriculture, Forestry and Fisheries by means stipulated by paragraph 2 thereof | | | | | | | | | | | | | | | | | | | | | | | | |
| 040390.111 | Containing added sugar | | Xq1 | | | | | | | | | | | | | | | | | | | | | | |
| 040390.112 | Other | | Xq1 | | | | | | | | | | | | | | | | | | | | | | |
| 040390.113 | - Other | 29.8% + 396 yen/kg | TRQ | TRQ-23, S | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ |
| | [2] Other | | | | | | | | | | | | | | | | | | | | | | | | |
| | - For "the Pooled Quota of other milk products" | | | | | | | | | | | | | | | | | | | | | | | | |
| 040390.116 | Containing added sugar | 35.0% | R6 | | 32.1% | 29.2% | 26.3% | 23.3% | 20.4% | 17.5% | 17.5% | 17.5% | 17.5% | 17.5% | 17.5% | 17.5% | 17.5% | 17.5% | 17.5% | 17.5% | 17.5% | 17.5% | 17.5% | 17.5% | 17.5% |
| 040390.117 | Other | 25.0% | R6 | | 22.9% | 20.8% | 18.8% | 16.7% | 14.6% | 12.5% | 12.5% | 12.5% | 12.5% | 12.5% | 12.5% | 12.5% | 12.5% | 12.5% | 12.5% | 12.5% | 12.5% | 12.5% | 12.5% | 12.5% | 12.5% |
| 040390.118 | - Other | | X | S | | | | | | | | | | | | | | | | | | | | | |

| Tariff line | Description | Base rate | Category | Note | 1st year | 2nd year | 3rd year | 4th year | 5th year | 6th year | 7th year | 8th year | 9th year | 10th year | 11th year | 12th year | 13th year | 14th year | 15th year | 16th year | 17th year | 18th year | 19th year | 20th year | As from 21st year |
|-------------|--|-----------------------|----------|-----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|----------------------|
| | (2) Of a fat content, by weight, exceeding 1.5% but not exceeding 26% | | | | | | | | | | | | | | | | | | | | | | | | |
| | [1] Buttermilk powder and other products in solid forms | | | | | | | | | | | | | | | | | | | | | | | | |
| | - Imported by the Agriculture and Livestock Industries Corporation to the extent of the quantity stipulated by paragraph 1 of Article 13 of the Manufacturing Milk Producer Compensation Temporary Law (Law No. 112 of 1965) or imported with approval of the Minister of Agriculture, Forestry and Fisheries by means stipulated by paragraph 2 thereof | | | | | | | | | | | | | | | | | | | | | | | | |
| 040390.121 | Containing added sugar | | Xq1 | | | | | | | | | | | | | | | | | | | | | | |
| 040390.122 | Other | | Xq1 | | | | | | | | | | | | | | | | | | | | | | |
| 040390.123 | - Other | 29.8% + 582 yen/kg | TRQ | TRQ-23, S | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ |
| | [2] Other | | | | | | | | | | | | | | | | | | | | | | | | |
| | - For "the Pooled Quota of other milk products" | | | | | | | | | | | | | | | | | | | | | | | | |
| 040390.126 | Containing added sugar | 35.0% | R6 | | 32.1% | 29.2% | 26.3% | 23.3% | 20.4% | 17.5% | 17.5% | 17.5% | 17.5% | 17.5% | 17.5% | 17.5% | 17.5% | 17.5% | 17.5% | 17.5% | 17.5% | 17.5% | 17.5% | 17.5% | 17.5% |
| 040390.127 | Other | 25.0% | R6 | _ | 22.9% | 20.8% | 18.8% | 16.7% | 14.6% | 12.5% | 12.5% | 12.5% | 12.5% | 12.5% | 12.5% | 12.5% | 12.5% | 12.5% | 12.5% | 12.5% | 12.5% | 12.5% | 12.5% | 12.5% | 12.5% |
| 040390.128 | - Other | | X | S | | | | | | | | | | | | | | | | | | | | | |

| Tariff line | Description | Base rate | Category | Note | 1st year | 2nd year | 3rd year | 4th year | 5th year | 6th year | 7th year | 8th year | 9th year | 10th year | 11th year | 12th year | 13th year | 14th year | 15th year | 16th year | 17th year | 18th year | 19th year | 20th year | As from 21st year |
|-------------|--|-------------------------|----------|-----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|----------------------|
| | (3) Of a fat content, by weight, exceeding 26% | | | | | | | | | | | | | | | | | | | | | | | | |
| | [1] Buttermilk powder and other products in solid forms | | | | | | | | | | | | | | | | | | | | | | | | |
| | - Imported by the Agriculture and Livestock Industries Corporation to the extent of the quantity stipulated by paragraph 1 of Article 13 of the Manufacturing Milk Producer Compensation Temporary Law (Law No. 112 of 1965) or imported with approval of the Minister of Agriculture, Forestry and Fisheries by means stipulated by paragraph 2 thereof | | | | | | | | | | | | | | | | | | | | | | | | |
| 040390.131 | Containing added sugar | | Xq1 | | | | | | | | | | | | | | | | | | | | | | |
| 040390.132 | Other | | Xq1 | | | | | | | | | | | | | | | | | | | | | | |
| 040390.133 | - Other | 29.8% + 1,023 yen/kg | TRQ | TRQ-23, S | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ |
| | [2] Other | | | | | | | | | | | | | | | | | | | | | | | | |
| | - For "the Pooled Quota of other milk products" | | | | | | | | | | | | | | | | | | | | | | | | |
| 040390.136 | Containing added sugar | 35.0% | R6 | | 32.1% | 29.2% | 26.3% | 23.3% | 20.4% | 17.5% | 17.5% | 17.5% | 17.5% | 17.5% | 17.5% | 17.5% | 17.5% | 17.5% | 17.5% | 17.5% | 17.5% | 17.5% | 17.5% | 17.5% | 17.5% |
| 040390.137 | Other | 25.0% | R6 | | 22.9% | 20.8% | 18.8% | 16.7% | 14.6% | 12.5% | 12.5% | 12.5% | 12.5% | 12.5% | 12.5% | 12.5% | 12.5% | 12.5% | 12.5% | 12.5% | 12.5% | 12.5% | 12.5% | 12.5% | 12.5% |
| 040390.138 | - Other | | X | S | | | | | | | | | | | | | | | | | | | | | |
| 040390.200 | 2 Other | 21.3% | R5 | S | 20.3% | 19.4% | 18.4% | 17.4% | 16.5% | 15.5% | 14.5% | 13.6% | 12.6% | 11.6% | 10.7% | 10.7% | 10.7% | 10.7% | 10.7% | 10.7% | 10.7% | 10.7% | 10.7% | 10.7% | 10.7% |

| Tariff line | Description | Base rate | Category | Note | 1st year | 2nd year | 3rd year | 4th year | 5th year | 6th year | 7th year | 8th year | 9th year | 10th year | 11th year | 12th year | 13th year | 14th year | 15th year | 16th year | 17th year | 18th year | 19th year | 20th year | As from 21st year |
|-------------|--|-----------|----------|------|----------|----------|----------|----------|----------|----------|----------|----------|----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|----------------------|
| 04.04 | Whey, whether or not concentrated or containing added sugar or other sweetening matter; products consisting of natural milk constituents, whether or not containing added sugar or other sweetening matter, not elsewhere specified or included | | | | | | | | | | | | | | | | | | | | | | | | |
| 0404.10 | Whey and modified whey, whether or not concentrated or containing added sugar or other sweetening matter | | | | | | | | | | | | | | | | | | | | | | | | |
| | Sterilised, frozen, preserved, concentrated or containing added sugar or other sweetening matter | | | | | | | | | | | | | | | | | | | | | | | | |
| | (1) Of a fat content, by weight, not exceeding 5% | | | | | | | | | | | | | | | | | | | | | | | | |
| | [1] Imported by the Agriculture and Livestock Industries Corporation to the extent of the quantity stipulated by paragraph 1 of Article 13 of the Manufacturing Milk Producer Compensation Temporary Law (Law No. 112 of 1965) or imported with approval of the Minister of Agriculture, Forestry and Fisheries by means stipulated by paragraph 2 thereof | | | | | | | | | | | | | | | | | | | | | | | | |
| 040410.111 | - Containing added sugar | | Xq1 | | | | | | | | | | | | | | | | | | | | | | |
| 040410.119 | - Other | | Xq1 | | | | | | | | | | | | | | | | | | | | | | |

| Tariff line | Description | Base rate | Category | Note | 1st year | 2nd year | 3rd year | 4th year | 5th year | 6th year | 7th year | 8th year | 9th year | 10th year | 11th year | 12th year | 13th year | 14th year | 15th year | 16th year | 17th year | 18th year | 19th year | 20th year | As from 21st year |
|-------------|--|-----------|----------|------|----------|----------|----------|----------|----------|----------|----------|----------|----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|----------------------|
| | [2] Other | | | | | | | | | | | | | | | | | | | | | | | | |
| | [i] Mineral concentrated whey | | | | | | | | | | | | | | | | | | | | | | | | |
| | - Concerning mineral concentrated whey in this subheading 1-(1)-[2]-[i] and (2)-[2]-[i], for the quantity within the limits of a tariff quota stipulated by a cabinet order which is effective at the time of import and under the conditions set out by relevant regulations which are effective at the time of import Note: The tariff quota shall be calculated on the basis of 14,000 ton, in consideration of the quantity of prospective domestic demand in the current fiscal year (April-March), international market situation and other relevant conditions, hereinafter referred to as "the Pooled Quota of mineral concentrated whey" | | | | | | | | | | | | | | | | | | | | | | | | |
| 040410.121 | Containing added sugar | | Xq1 | | | | | | | | | | | | | | | | | | | | | | |
| 040410.122 | Other | | Xq1 | | | | | | | | | | | | | | | | | | | | | | |

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

| Tariff line | Description | Base rate | Category | Note | 1st year | 2nd year | 3rd year | 4th year | 5th year | 6th year | 7th year | 8th year | 9th year | 10th year | 11th year | 12th year | 13th year | 14th year | 15th year | 16th year | 17th year | 18th year | 19th year | 20th year | As from 21st year |
|-------------|--|-----------------------|----------|------|----------------------|----------------------|----------------------|----------------------|--------------------|----------|----------|----------|----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|----------------------|
| | Of a milk protein content, by weight, calculated on the dry matter, equal to or greater than 45% | | | | | | | | | | | | | | | | | | | | | | | | |
| | Containing added sugar | 29.8% + 425 yen/kg | B5**** | S | 35.0% + 40 yen/kg | 28.0% + 32 yen/kg | 21.0% + 24 yen/kg | 14.0% + 16 yen/kg | 7.0% + 8 yen/kg | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
| | Other | 29.8% + 425 yen/kg | B5**** | S | 25.0% + 40 yen/kg | 20.0% + 32 yen/kg | 15.0% + 24 yen/kg | 10.0% + 16 yen/kg | 5.0% + 8 yen/kg | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
| | [ii] Other | | | | | | | | | | | | | | | | | | | | | | | | |
| | 1 Containing added sugar | | | | | | | | | | | | | | | | | | | | | | | | |
| 040410.131 | - Concerning whey and modified whey, other than mineral concentrated whey, used for the manufacture of mixed feeds as may be prescribed by a cabinet order, in this subheading 1-(1)-[2]-[ii]-1, 2 and (2)-[2]-[ii]-1, 2, for the quantity within the limits of a tariff quota stipulated by a cabinet order which is effective at the time of import and under the conditions set out by relevant regulations which are effective at the time of import | | Xq1 | | | | | | | | | | | | | | | | | | | | | | |

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

| Tariff line | Description | Base rate | Category | Note | 1st year | 2nd year | 3rd year | 4th year | 5th year | 6th year | 7th year | 8th year | 9th year | 10th year | 11th year | 12th year | 13th year | 14th year | 15th year | 16th year | 17th year | 18th year | 19th year | 20th year | As from 21st year |
|-------------|--|-----------------------|----------|----------|----------------------|----------------------|-------------------------|-------------------------|-------------------------|----------------------|----------|-------------------------|-------------------------|-------------------------|-----------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| | Other | | | | | | | | | | | | | | | | | | | | | | | | |
| | Of a milk protein content, by weight, calculated on the dry matter, less than 25% (Whey Powder) | 29.8% + 425 yen/kg | R11 | SG4**, S | 35.0% + 40 yen/kg | | 30.1% + 34.40 yen/kg | 27.7% + 31.60 yen/kg | 25.2% + 28.80 yen/kg | 22.8% + 26 yen/kg | | 17.9% + 20.40 yen/kg | 15.4% + 17.60 yen/kg | 13.0% + 14.80 yen/kg | | 10.5% + 12 yen/kg |
| | Of a milk protein content, by weight, calculated on the dry matter, equal to or greater than 25% but less than 45% (WPC) | 29.8% + 425 yen/kg | R11 | SG4*, S | 35.0% + 40 yen/kg | | 30.1% + 34.40 yen/kg | 27.7% + 31.60 yen/kg | 25.2% + 28.80 yen/kg | 22.8% + 26 yen/kg | | 17.9% + 20.40 yen/kg | 15.4% + 17.60 yen/kg | 13.0% + 14.80 yen/kg | | 10.5% + 12 yen/kg |
| | Of a milk protein content, by weight, calculated on the dry matter, equal to or greater than 45% | 29.8% + 425 yen/kg | B5**** | S | 35.0% + 40 yen/kg | 28.0% + 32 yen/kg | 21.0% + 24 yen/kg | 14.0% + 16 yen/kg | 7.0% + 8 yen/kg | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
| | 2 Other | | | | | | | | | | | | | | | | | | | | | | | | |
| 040410.141 | - For the manufacture of mixed feeds as may be prescribed by a cabinet order which is effective at the time of import and under the conditions set out by relevant regulations which are effective at the time of import, for "the Pooled Quota of whey etc. for feeding purposes" | | Xq1 | | | | | | | | | | | | | | | | | | | | | | |

| Tariff line | Description | Base rate | Category | Note | 1st year | 2nd year | 3rd year | 4th year | 5th year | 6th year | 7th year | 8th year | 9th year | 10th year | 11th year | 12th year | 13th year | 14th year | 15th year | 16th year | 17th year | 18th year | 19th year | 20th year | As from 21st year |
|-------------|--|-----------|----------|------|----------|----------|----------|----------|----------|----------|----------|----------|----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|----------------------|
| 040410.142 | - Concerning whey and products consisting of natural milk constitution, used for the manufacture of prepared milk powder for babies and infants, in this subheading 1-(1)-[2]-[ii]-2 and subheading 0404.90-1-(1)-[2], (2)-[2] and (3)-[2], for the quantity within the limits of a tariff quota stipulated by a cabinet order which is effective at the time of import and under the conditions set out by relevant regulations which are effective at the time of import | | Xq1 | | | | | | | | | | | | | | | | | | | | | | |

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

| Tariff line | Description | Base rate | Category | Note | 1st year | 2nd year | 3rd year | 4th year | 5th year | 6th year | 7th year | 8th year | 9th year | 10th year | 11th year | 12th year | 13th year | 14th year | 15th year | 16th year | 17th year | 18th year | 19th year | 20th year | As from 21st year |
|-------------|---|-----------------------|----------|----------|----------------------|----------------------|-------------------------|-------------------------|-------------------------|----------------------|-------------------------|-------------------------|-------------------------|------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|----------------------|
| | Other | | | | | | | | | | | | | | | | | | | | | | | | |
| | For the manufacture of mixed feeds containing added colouring matter which is recognised as in blue at the time of import | 29.8% + 425 yen/kg | A | S | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
| | Other | | | | | | | | | | | | | | | | | | | | | | | | |
| | Of a milk protein content, by weight, calculated on the dry matter, less than 25% (Whey Powder) | 29.8% + 425 yen/kg | R12 | SG4**, S | 25.0% + 40 yen/kg | | 21.5% + 34.40 yen/kg | 19.8% + 31.60 yen/kg | 18.0% + 28.80 yen/kg | 16.3% + 26 yen/kg | 14.5% + 23.20 yen/kg | 12.8% + 20.40 yen/kg | 11.0% + 17.60 yen/kg | 9.3% + 14.80 yen/kg | 7.5% + 12 yen/kg |
| | Of a milk protein content, by weight, calculated on the dry matter, equal to or greater than 25% but less than 45% (WPC) | 29.8% + 425 yen/kg | R12 | SG4*, S | 25.0% + 40 yen/kg | | 21.5% + 34.40 yen/kg | 19.8% + 31.60 yen/kg | 18.0% + 28.80 yen/kg | 16.3% + 26 yen/kg | | 12.8% + 20.40 yen/kg | 11.0% + 17.60 yen/kg | 9.3% + 14.80 yen/kg | 7.5% + 12 yen/kg |
| | Of a milk protein content, by weight, calculated on the dry matter, equal to or greater than 45% | 29.8% + 425 yen/kg | B5**** | S | 25.0% + 40 yen/kg | 20.0% + 32 yen/kg | 15.0% + 24 yen/kg | 10.0% + 16 yen/kg | 5.0% + 8 yen/kg | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |

| Tariff line | Description | Base rate | Category | Note | 1st year | 2nd year | 3rd year | 4th year | 5th year | 6th year | 7th year | 8th year | 9th year | 10th year | 11th year | 12th year | 13th year | 14th year | 15th year | 16th year | 17th year | 18th year | 19th year | 20th year | As from 21st year |
|-------------|--|-----------------------|----------|-----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|----------------------|
| | (2) Other | | | | | | | | | | | | | | | | | | | | | | | | |
| | [1] Imported by the Agriculture and Livestock Industries Corporation to the extent of the quantity stipulated by paragraph 1 of Article 13 of the Manufacturing Milk Producer Compensation Temporary Law (Law No. 112 of 1965) or imported with approval of the Minister of Agriculture, Forestry and Fisheries by means stipulated by paragraph 2 thereof | | | | | | | | | | | | | | | | | | | | | | | | |
| 040410.151 | - Containing added sugar | | Xq1 | | | | | | | | | | | | | | | | | | | | | | |
| 040410.159 | - Other | | Xq1 | | | | | | | | | | | | | | | | | | | | | | |
| | [2] Other | | | | | | | | | | | | | | | | | | | | | | | | |
| | [i] Mineral concentrated whey | | | | | | | | | | | | | | | | | | | | | | | | |
| | - For "the Pooled Quota of mineral concentrated whey" | | | | | | | | | | | | | | | | | | | | | | | | |
| 040410.161 | Containing added sugar | | Xq1 | | | | | | | | | | | | | | | | | | | | | | |
| 040410.162 | Other | | Xq1 | | | | | | | | | | | | | | | | | | | | | | |
| 040410.169 | - Other | | | | | | | | | | | | | | | | | | | | | | | | |
| | Tariff Rate Quota for the European Union | | | | | | | | | | | | | | | | | | | | | | | | |
| | Containing added sugar | 29.8% + 687 yen/kg | TRQ | TRQ-22, S | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ |
| | Other | 29.8% + 687 yen/kg | TRQ | TRQ-22, S | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ |

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

| Tariff line | Description | Base rate | Category | Note | 1st year | 2nd year | 3rd year | 4th year | 5th year | 6th year | 7th year | 8th year | 9th year | 10th year | 11th year | 12th year | 13th year | 14th year | 15th year | 16th year | 17th year | 18th year | 19th year | 20th year | As from 21st year |
|-------------|--|-----------------------|----------|----------|----------------------|----------|-------------------------|-------------------------|----------|----------------------|----------|-------------------------|-------------------------|-------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| | [ii] Other | | | | | | | | | | | | | | | | | | | | | | | | |
| | 1 Containing added sugar | | | | | | | | | | | | | | | | | | | | | | | | |
| 040410.171 | - For the manufacture of mixed feeds as may be prescribed by a cabinet order which is effective at the time of import and under the conditions set out by relevant regulations which are effective at the time of import, for "the Pooled Quota of whey etc. for feeding purposes" | | Xq1 | | | | | | | | | | | | | | | | | | | | | | |
| 040410.179 | - Other | | | | | | | | | | | | | | | | | | | | | | | | |
| | For the manufacture of mixed feeds containing added colouring matter which is recognised as in blue at the time of import | 29.8% + 687 yen/kg | A | S | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
| | Other | | | | | | | | | | | | | | | | | | | | | | | | |
| | Of a milk protein content, by weight, calculated on the dry matter, less than 25% (Whey Powder) | 29.8% + 687 yen/kg | R11 | SG4**, S | 35.0% + 40 yen/kg | | 30.1% + 34.40 yen/kg | 27.7% + 31.60 yen/kg | | 22.8% + 26 yen/kg | | 17.9% + 20.40 yen/kg | 15.4% + 17.60 yen/kg | 13.0% + 14.80 yen/kg | 10.5% + 12 yen/kg |

| Tariff line | Description | Base rate | Category | Note | 1st year | 2nd year | 3rd year | 4th year | 5th year | 6th year | 7th year | 8th year | 9th year | 10th year | 11th year | 12th year | 13th year | 14th year | 15th year | 16th year | 17th year | 18th year | 19th year | 20th year | As from 21st year |
|-------------|--|-----------------------|----------|---------|----------------------|-------------------------|-------------------------|-------------------------|-------------------------|----------------------|-------------------------|-------------------------|-------------------------|-------------------------|-----------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| | Of a milk protein content, by weight, calculated on the dry matter, equal to or greater than 25% but less than 45% (WPC) | 29.8% + 687 yen/kg | R11 | SG4*, S | 35.0% + 40 yen/kg | 32.6% + 37.20 yen/kg | 30.1% + 34.40 yen/kg | 27.7% + 31.60 yen/kg | 25.2% + 28.80 yen/kg | 22.8% + 26 yen/kg | 20.3% + 23.20 yen/kg | 17.9% + 20.40 yen/kg | 15.4% + 17.60 yen/kg | 13.0% + 14.80 yen/kg | | 10.5% + 12 yen/kg |
| | Of a milk protein content, by weight, calculated on the dry matter, equal to or greater than 45% | 29.8% + 687 yen/kg | B5**** | S | 35.0% + 40 yen/kg | 28.0% + 32 yen/kg | 21.0% + 24 yen/kg | 14.0% + 16 yen/kg | 7.0% + 8 yen/kg | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
| | 2 Other | | | | | | | | | | | | | | | | | | | | | | | | |
| 040410.181 | - For the manufacture of mixed feeds as may be prescribed by a cabinet order which is effective at the time of import and under the conditions set out by relevant regulations which are effective at the time of import, for "the Pooled Quota of whey etc. for feeding purposes" | | Xq1 | | | | | | | | | | | | | | | | | | | | | | |

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

| Tariff line | Description | Base rate | Category | Note | 1st year | 2nd year | 3rd year | 4th year | 5th year | 6th year | 7th year | 8th year | 9th year | 10th year | 11th year | 12th year | 13th year | 14th year | 15th year | 16th year | 17th year | 18th year | 19th year | 20th year | As from 21st year |
|-------------|---|-----------------------|----------|-----------|----------------------|----------------------|----------------------|----------------------|--------------------|----------|----------|----------|----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|----------------------|
| | Of a milk protein content, by weight, calculated on the dry matter, equal to or greater than 45% | 29.8% + 687 yen/kg | B5**** | S | 25.0% + 40 yen/kg | 20.0% + 32 yen/kg | 15.0% + 24 yen/kg | 10.0% + 16 yen/kg | 5.0% + 8 yen/kg | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
| 040410.200 | 2 Other | 21.3% | B10 | S | 19.4% | 17.4% | 15.5% | 13.6% | 11.6% | 9.7% | 7.7% | 5.8% | 3.9% | 1.9% | Free |
| 0404.90 | Other | | | | | | | | | | | | | | | | | | | | | | | | |
| | Sterilised, frozen, preserved, concentrated or containing added sugar or other sweetening matter | | | | | | | | | | | | | | | | | | | | | | | | |
| | (1) Of a fat content, by weight, not exceeding 1.5% | | | | | | | | | | | | | | | | | | | | | | | | |
| | [1] Containing added sugar | | | | | | | | | | | | | | | | | | | | | | | | |
| 040490.111 | - For "the Pooled Quota of other milk products" | 35.0% | R6 | | 32.1% | 29.2% | 26.3% | 23.3% | 20.4% | 17.5% | 17.5% | 17.5% | 17.5% | 17.5% | 17.5% | 17.5% | 17.5% | 17.5% | 17.5% | 17.5% | 17.5% | 17.5% | 17.5% | 17.5% | 17.5% |
| 040490.112 | - Other | | X | S | | | | | | | | | | | | | | | | | | | | | |
| | [2] Other | | | | | | | | | | | | | | | | | | | | | | | | |
| 040490.116 | For the manufacture of prepared milk powders for babies and infants, for "the Pooled Quota of whey etc. used for prepared milk powder for babies and infants" | | Xq1 | | | | | | | | | | | | | | | | | | | | | | |
| 040490.117 | - For "the Pooled Quota of other milk products" | 25.0% | R6 | | 22.9% | 20.8% | 18.8% | 16.7% | 14.6% | 12.5% | 12.5% | 12.5% | 12.5% | 12.5% | 12.5% | 12.5% | 12.5% | 12.5% | 12.5% | 12.5% | 12.5% | 12.5% | 12.5% | 12.5% | 12.5% |
| 040490.118 | - Other | 29.8% + 400 yen/kg | TRQ | TRQ-22, S | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ |

| Tariff line | Description | Base rate | Category | Note | 1st year | 2nd year | 3rd year | 4th year | 5th year | 6th year | 7th year | 8th year | 9th year | 10th year | 11th year | 12th year | 13th year | 14th year | 15th year | 16th year | 17th year | 18th year | 19th year | 20th year | As from 21s year |
|-------------|---|-----------------------|----------|-----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|---------------------|
| | (2) Of a fat content, by weight, exceeding 1.5% but not exceeding 30% | | | | | | | | | | | | | | | | | | | | | | | | |
| | [1] Containing added sugar | | | | | | | | | | | | | | | | | | | | | | | | |
| 040490.121 | - For "the Pooled Quota of other milk products" | 35.0% | R6 | | 32.1% | 29.2% | 26.3% | 23.3% | 20.4% | 17.5% | 17.5% | 17.5% | 17.5% | 17.5% | 17.5% | 17.5% | 17.5% | 17.5% | 17.5% | 17.5% | 17.5% | 17.5% | 17.5% | 17.5% | 17.5% |
| 040490.122 | - Other | | X | S | | | | | | | | | | | | | | | | | | | | | |
| | [2] Other | | | | | | | | | | | | | | | | | | | | | | | | |
| 040490.126 | For the manufacture of prepared milk powders for babies and infants, for "the Pooled Quota of whey etc. used for prepared milk powder for babies and infants" | | Xq1 | | | | | | | | | | | | | | | | | | | | | | |
| 040490.127 | - For "the Pooled Quota of other milk products" | 25.0% | R6 | | 22.9% | 20.8% | 18.8% | 16.7% | 14.6% | 12.5% | 12.5% | 12.5% | 12.5% | 12.5% | 12.5% | 12.5% | 12.5% | 12.5% | 12.5% | 12.5% | 12.5% | 12.5% | 12.5% | 12.5% | 12.5% |
| 040490.128 | - Other | 29.8% + 679 yen/kg | TRQ | TRQ-22, S | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ |
| | (3) Of a fat content, by weight, exceeding 30% | | | | | | | | | | | | | | | | | | | | | | | | |
| | [1] Containing added sugar | | | | | | | | | | | | | | | | | | | | | | | | |
| 040490.131 | - For "the Pooled Quota of other milk products" | 35.0% | R6 | | 32.1% | 29.2% | 26.3% | 23.3% | 20.4% | 17.5% | 17.5% | 17.5% | 17.5% | 17.5% | 17.5% | 17.5% | 17.5% | 17.5% | 17.5% | 17.5% | 17.5% | 17.5% | 17.5% | 17.5% | 17.5% |
| 040490.132 | - Other | | X | S | | | | | | | | | | | | | | | | | | | | | |

| Tariff line | Description | Base rate | Category | Note | 1st year | 2nd year | 3rd year | 4th year | 5th year | 6th year | 7th year | 8th year | 9th year | 10th year | 11th year | 12th year | 13th year | 14th year | 15th year | 16th year | 17th year | 18th year | 19th year | 20th year | As from 21st year |
|-------------|--|-------------------------|----------|-----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|----------------------|
| | [2] Other | | | | | | | | | | | | | | | | | | | | | | | | |
| 040490.136 | - For the manufacture of prepared milk powders for babies and infants, for "the Pooled Quota of whey etc. used for prepared milk powder for babies and infants" | | Xq1 | | | | | | | | | | | | | | | | | | | | | | |
| 040490.137 | - For "the Pooled Quota of other milk products" | 25.0% | R6 | | 22.9% | 20.8% | 18.8% | 16.7% | 14.6% | 12.5% | 12.5% | 12.5% | 12.5% | 12.5% | 12.5% | 12.5% | 12.5% | 12.5% | 12.5% | 12.5% | 12.5% | 12.5% | 12.5% | 12.5% | 12.5% |
| 040490.138 | - Other | 29.8% + 1,023 yen/kg | TRQ | TRQ-22, S | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ |
| 040490.200 | 2 Other | 21.3% | R6 | S | 19.5% | 17.8% | 16.0% | 14.2% | 12.4% | 10.7% | 10.7% | 10.7% | 10.7% | 10.7% | 10.7% | 10.7% | 10.7% | 10.7% | 10.7% | 10.7% | 10.7% | 10.7% | 10.7% | 10.7% | 10.7% |
| 04.05 | Butter and other fats and oils derived from milk; dairy spreads | | | | | | | | | | | | | | | | | | | | | | | | |
| 0405.10 | Butter | | | | | | | | | | | | | | | | | | | | | | | | |
| | 1 Of a fat content, by weight, not exceeding 85% | | | | | | | | | | | | | | | | | | | | | | | | |
| 040510.110 | [1] Imported by the Agriculture and Livestock Industries Corporation to the extent of the quantity stipulated by paragraph 1 of Article 13 of the Manufacturing Milk Producer Compensation Temporary Law (Law No. 112 of 1965) or imported with approval of the Minister of Agriculture, Forestry and Fisheries by means stipulated by paragraph 2 thereof | | Xq1 | | | | | | | | | | | | | | | | | | | | | | |

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

| Tariff line | Description | Base rate | Category | Note | 1st year | 2nd year | 3rd year | 4th year | 5th year | 6th year | 7th year | 8th year | 9th year | 10th year | 11th year | 12th year | 13th year | 14th year | 15th year | 16th year | 17th year | 18th year | 19th year | 20th year | As from 21st year |
|-------------|---|-------------------------|----------|-----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|----------------------|
| | 2 Other | | | | | | | | | | | | | | | | | | | | | | | | |
| 040510.210 | [1] Imported by the Agriculture and Livestock Industries Corporation to the extent of the quantity stipulated by paragraph 1 of Article 13 of the Manufacturing Milk Producer Compensation Temporary Law (Law No. 112 of 1965) or imported with approval of the Minister of Agriculture, Forestry and Fisheries by means stipulated by paragraph 2 thereof | | Xq1 | | | | | | | | | | | | | | | | | | | | | | |
| | [2] Other | | | | | | | | | | | | | | | | | | | | | | | | |
| 040510.221 | - For "the Pooled Quota" | | Xq1 | | | | | | | | | | | | | | | | | | | | | | |
| 040510.229 | - Other | 29.8% + 1,159 yen/kg | TRQ | TRQ-23, S | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ |
| 0405.20 | Dairy spreads | | | | | | | | | | | | | | | | | | | | | | | | |
| 040520.010 | - Imported by the Agriculture and Livestock Industries Corporation to the extent of the quantity stipulated by paragraph 1 of Article 13 of the Manufacturing Milk Producer Compensation Temporary Law (Law No. 112 of 1965) or imported with approval of the Minister of Agriculture, Forestry and Fisheries by means stipulated by paragraph 2 thereof | | Xq1 | | | | | | | | | | | | | | | | | | | | | | |
| 040520.090 | - Other | 29.8% + 985 yen/kg | TRQ | TRQ-23, S | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ |

| Tariff line | Description | Base rate | Category | Note | 1st year | 2nd year | 3rd year | 4th year | 5th year | 6th year | 7th year | 8th year | 9th year | 10th year | 11th year | 12th year | 13th year | 14th year | 15th year | 16th year | 17th year | 18th year | 19th year | 20th year | As from 21st year |
|-------------|--|-----------------------|----------|-----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|----------------------|
| 0405.90 | Other | | | | | | | | | | | | | | | | | | | | | | | | |
| | 1 Of a fat content, by weight, not exceeding 85% | | | | | | | | | | | | | | | | | | | | | | | | |
| 040590.110 | - Imported by the Agriculture and Livestock Industries Corporation to the extent of the quantity stipulated by paragraph 1 of Article 13 of the Manufacturing Milk Producer Compensation Temporary Law (Law No. 112 of 1965) or imported with approval of the Minister of Agriculture, Forestry and Fisheries by means stipulated by paragraph 2 thereof | | Xq1 | | | | | | | | | | | | | | | | | | | | | | |
| 040590.190 | - Other | 29.8% + 98: yen/kg | 5 TRQ | TRQ-23, S | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ |
| | 2 Other | | | | | | | | | | | | | | | | | | | | | | | | |
| 040590.210 | [1] Imported by the Agriculture and Livestock Industries Corporation to the extent of the quantity stipulated by paragraph 1 of Article 13 of the Manufacturing Milk Producer Compensation Temporary Law (Law No. 112 of 1965) or imported with approval of the Minister of Agriculture, Forestry and Fisheries by means stipulated by paragraph 2 thereof | | Xq1 | | | | | | | | | | | | | | | | | | | | | | |

| | | | | | | 1 | | | | | | 1 | | | | I | | | | 1 | | | | | A 6 21 |
|-------------|---|-------------------------|----------|-----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|----------------------|
| Tariff line | Description | Base rate | Category | Note | 1st year | 2nd year | 3rd year | 4th year | 5th year | 6th year | 7th year | 8th year | 9th year | 10th year | 11th year | 12th year | 13th year | 14th year | 15th year | 16th year | 17th year | 18th year | 19th year | 20th year | As from 21st year |
| | [2] Other | | | | | | | | | | | | | | | | | | | | | | | | |
| 040590.221 | - For "the Pooled Quota" | | Xq1 | | | | | | | | | | | | | | | | | | | | | | |
| 040590.229 | - Other | 29.8% + 1,159 yen/kg | TRQ | TRQ-23, S | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ |
| 04.06 | Cheese and curd | | | | | | | | | | | | | | | | | | | | | | | | |
| 0406.10 | Fresh (unripened or uncured) cheese, including whey cheese, and curd | | | | | | | | | | | | | | | | | | | | | | | | |
| 040610.020 | - A dry matter content, by weight, not exceeding 48%, chopped not exceeding 4 g per each, frozen, in immediate packings, of a content exceeding 5 kg | 22.4% | TRQ | TRQ-25, S | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ |
| | - Other | | | | | | | | | | | | | | | | | | | | | | | | |
| 040610.010 | Intended for use as materials for processed cheese (excluding those of subheadings 0406.20 and 0406.30) for the quantity within the limits of a tariff quota stipulated by a cabinet order which is effective at the time of import and under the conditions set out by relevant regulations which are effective at the time of import Note: The tariff quota shall be calculated within the limits of the quantity of prospective domestic demand in the coming fiscal year (April-March) with deduction of the quantity of prospective domestic production, and also in consideration of the quantity of prospective domestic production, international market situation and other relevant conditions (hereinafter in this heading referred to as "the Pooled Quota") | | Xq2 | | | | | | | | | | | | | | | | | | | | | | |

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

| Tariff line | Description | Base rate | Category | Note | 1st year | 2nd year | 3rd year | 4th year | 5th year | 6th year | 7th year | 8th year | 9th year | 10th year | 11th year | 12th year | 13th year | 14th year | 15th year | 16th year | 17th year | 18th year | 19th year | 20th year | As from 21st year |
|-------------|---|---|----------|-----------|----------|---|----------|--|---|----------|----------|----------|----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|----------------------|
| 040690.090 | - Other | | | | | | | | | | | | | | | | | | | | | | | | |
| | Soft cheese containing moisture on a fat- free basis exceeding the level as described for soft designation as defined in Section 7.1.1 of Codex General Standard for Cheese (CODEX STANDARD 283-1978) | 29.8% | TRQ | TRQ-25, S | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ |
| | Other | 29.8% | B15 | S | 27.9% | 26.1% | 24.2% | 22.4% | 20.5% | 18.6% | 16.8% | 14.9% | 13.0% | 11.2% | 9.3% | 7.5% | 5.6% | 3.7% | 1.9% | Free | Free | Free | Free | Free | Free |
| 04.07 | Birds' eggs, in shell, fresh, preserved or cooked | | | | | | | | | | | | | | | | | | | | | | | | |
| | Other fresh eggs | | | | | | | | | | | | | | | | | | | | | | | | |
| 040721.000 | Of fowls of the species Gallus domesticus | 17.0% | B12** | | 13.6% | 13.6% | 13.6% | 13.6% | 13.6% | 13.6% | 11.7% | 9.7% | 7.8% | 5.8% | 3.9% | 1.9% | Free |
| 040729.000 | Other | 17.0% | B12** | | 13.6% | 13.6% | 13.6% | 13.6% | 13.6% | 13.6% | 11.7% | 9.7% | 7.8% | 5.8% | 3.9% | 1.9% | Free |
| 0407.90 | Other | | | | | | | | | | | | | | | | | | | | | | | | |
| 040790.100 | 1 Frozen | 17.0% | B12** | | 13.6% | 13.6% | 13.6% | 13.6% | 13.6% | 13.6% | 11.7% | 9.7% | 7.8% | 5.8% | 3.9% | 1.9% | Free |
| 040790.200 | 2 Other | 21.3% | B10 | | 19.4% | 17.4% | 15.5% | 13.6% | 11.6% | 9.7% | 7.7% | 5.8% | 3.9% | 1.9% | Free |
| 1 | Birds' eggs, not in shell, and egg yolks, fresh, dried, cooked by steaming or by boiling in water, moulded, frozen or otherwise preserved, whether or not containing added sugar or other sweetening matter | | | | | | | | | | | | | | | | | | | | | | | | |
| | Egg yolks | | | | | | | | | | | | | | | | | | | | | | | | |
| 040811.000 | Dried | 18.8% | В5 | | 15.7% | 12.5% | 9.4% | 6.3% | 3.1% | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
| 040819.000 | Other | 20.0% or 48 yen/kg, whichever is the greater | В5 | | yen/kg, | 13.3% or 32 yen/kg, whichever is the greater | | 6.7% or 16 yen/kg, whichever is the greater | 3.3% or 8 yen/kg, whichever is the greater | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |

| Tariff line | Description | Base rate | Category | Note | 1st year | 2nd year | 3rd year | 4th year | 5th year | 6th year | 7th year | 8th year | 9th year | 10th year | 11th year | 12th year | 13th year | 14th year | 15th year | 16th year | 17th year | 18th year | 19th year | 20th year | As from 21st year |
|-------------|--|---|----------|------|---|---|---|----------|--|----------|----------|----------|----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|----------------------|
| | Other | | | | | | | | | | | | | | | | | | | | | | | | |
| 040891.000 | Dried | 21.3% | B12*** | | 10.7% | 10.7% | 10.7% | 10.7% | 10.7% | 10.7% | 8.0% | 8.0% | 8.0% | 8.0% | 8.0% | 8.0% | Free |
| 040899.000 | Other | 21.3% or 51 yen/kg, whichever is the greater | B5 | | 17.8% or 42.50 yen/kg, whichever is the greater | 14.2% or 34 yen/kg, whichever is the greater | 10.7% or 25.50 yen/kg, whichever is the greater | ven/kg, | 3.6% or 8.50 yen/kg, whichever is the greater | Eraa | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
| 04.09 | | | | | | | | | | | | | | | | | | | | | | | | | |
| 040900.000 | Natural honey | 25.5% | В7 | | 22.3% | 19.1% | 15.9% | 12.8% | 9.6% | 6.4% | 3.2% | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
| | Chapter 5 Products of animal origin, not elsew | here specified or i | ncluded | | | | | | | | | | | | | | | | | | | | | | |
| | Ivory, tortoise-shell, whalebone and whalebon hair, horns, antlers, hooves, nails, claws and be unworked or simply prepared but not cut to she powder and waste of these products | eaks, | | | | | | | | | | | | | | | | | | | | | | | |
| 0507.90 | Other | | | | | | | | | | | | | | | | | | | | | | | | |
| 050790.090 | - Other | | X | | | | | | | | | | | | | | | | | | | | | | |

| Tariff line | Description | Base rate | Category | Note | 1st year | 2nd year | 3rd year | 4th year | 5th year | 6th year | 7th year | 8th year | 9th year | 10th year | 11th year | 12th year | 13th year | 14th year | 15th year | 16th year | 17th year | 18th year | 19th year | 20th year | As from 21st year |
|-------------|---|--|----------|------|-----------------------|-----------------------|----------|-----------------------|-----------------------|----------|----------|----------|----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|----------------------|
| | SECTION II VEGETABLE PRODUCTS | | | | • | | | | • | | | | • | | • | • | | | | | • | | | | • |
| | Chapter 7 Edible vegetables and certain roots and to | ubers | | | | | | | | | | | | | | | | | | | | | | | |
| 07.03 | Onions, shallots, garlic, leeks and other alliaceous vegetables, fresh or chilled | | | | | | | | | | | | | | | | | | | | | | | | |
| 0703.10 | Onions and shallots | | | | | | | | | | | | | | | | | | | | | | | | |
| | 1 Onions | | | | | | | | | | | | | | | | | | | | | | | | |
| 070310.011 | - Not more than 67 yen/kg in value for customs duty | 8.5% | В5 | | 7.1% | 5.7% | 4.3% | 2.8% | 1.4% | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
| 070310.012 | - More than 67 yen/kg but not more than 73.70 yen/kg in value for customs duty | 8.5% or (73.70 yen - the value for customs duty)/kg, whichever is the less | B5 | | the value for customs | the value for customs | customs | the value for customs | the value for customs | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
| 07.09 | Other vegetables, fresh or chilled | | | | | | | | | | | | | | | | | | | | | | | | |
| | Mushrooms and truffles | | | | | | | | | | | | | | | | | | | | | | | | |
| 0709.59 | Other | | | | | | | | | | | | | | | | | | | | | | | | |
| | - Other | | | | | | | | | | | | | | | | | | | | | | | | |
| 070959.020 | Shiitake mushrooms | 4.3% | R13 | | 3.7% | 3.7% | 3.7% | 3.7% | 3.7% | 3.7% | 3.7% | 3.7% | 3.7% | 3.7% | 3.7% | 3.7% | 3.7% | 3.7% | 3.7% | 3.7% | 3.7% | 3.7% | 3.7% | 3.7% | 3.7% |
| | Other | | | | | | | | | | | | | | | | | | | | | | | | |
| 0709.99 | Other | | | | | | | | | | | | | | | | | | | | | | | | |
| 070999.100 | 1 Sweet corn | 6.0% | В3 | | 4.5% | 3.0% | 1.5% | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
| 07.10 | Vegetables (uncooked or cooked by steaming or boiling in water), frozen | | | | | | | | | | | | | | | | | | | | | | | | |
| 071010.000 | Potatoes | 8.5% | В5 | | 7.1% | 5.7% | 4.3% | 2.8% | 1.4% | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |

| Tariff line | Description | Base rate | Category | Note | 1st year | 2nd year | 3rd year | 4th year | 5th year | 6th year | 7th year | 8th year | 9th year | 10th year | 11th year | 12th year | 13th year | 14th year | 15th year | 16th year | 17th year | 18th year | 19th year | 20th year | As from 21st year |
|-------------|---|-----------|----------|------|----------|----------|----------|----------|----------|----------|----------|----------|----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|----------------------|
| | Leguminous vegetables, shelled or unshelled | | | | | | | | | | | | | | | | | | | | | | | | 70 |
| 0710.29 | Other | | | | | | | | | | | | | | | | | | | | | | | | |
| 071029.010 | - Green soya beans | 6.0% | B5 | | 5.0% | 4.0% | 3.0% | 2.0% | 1.0% | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
| 071030.000 | Spinach, New Zealand spinach and orache spinach (garden spinach) | 6.0% | В5 | | 5.0% | 4.0% | 3.0% | 2.0% | 1.0% | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
| 0710.80 | Other vegetables | | | | | | | | | | | | | | | | | | | | | | | | |
| 071080.030 | 1 Burdock | 12.0% | B5 | | 10.0% | 8.0% | 6.0% | 4.0% | 2.0% | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
| | 2 Other | | | | | | | | | | | | | | | | | | | | | | | | |
| 071080.010 | - Broccoli | 6.0% | B5 | | 5.0% | 4.0% | 3.0% | 2.0% | 1.0% | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
| 0710.90 | Mixtures of vegetables | | | | | | | | | | | | | | | | | | | | | | | | |
| 071090.100 | 1 Chiefly consisting of sweet corn | 10.6% | B5 | | 8.8% | 7.1% | 5.3% | 3.5% | 1.8% | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
| | Vegetables provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption | | | | | | | | | | | | | | | | | | | | | | | | |
| 0711.90 | Other vegetables; mixtures of vegetables | | | | | | | | | | | | | | | | | | | | | | | | |
| | 2 Other | | | | | | | | | | | | | | | | | | | | | | | | |
| 071190.093 | (1) Burdock | 12.0% | В5 | | 10.0% | 8.0% | 6.0% | 4.0% | 2.0% | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
| | (2) Other | | | | | | | | | | | | | | | | | | | | | | | | |
| 071190.092 | - Lotus roots | 9.0% | B5 | | 7.5% | 6.0% | 4.5% | 3.0% | 1.5% | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |

| Tariff line | Description | Base rate | Category | Note | 1st year | 2nd year | 3rd year | 4th year | 5th year | 6th year | 7th year | 8th year | 9th year | 10th year | 11th year | 12th year | 13th year | 14th year | 15th year | 16th year | 17th year | 18th year | 19th year | 20th year | As from 21st year |
|-------------|---|------------|----------|------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|-----------------|-----------------|-----------------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|----------------------|
| 07.12 | Dried vegetables, whole, cut, sliced, broken or in powder, but not further prepared | | | | | | | | | | | | | | | | | | | | | | | | |
| 071220.000 | Onions | 9.0% | B5 | | 7.5% | 6.0% | 4.5% | 3.0% | 1.5% | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
| | Mushrooms, wood ears (Auricularia spp.), jelly fungi (Tremella spp.) and truffles | | | | | | | | | | | | | | | | | | | | | | | | |
| 0712.39 | Other | | | | | | | | | | | | | | | | | | | | | | | | |
| 071239.010 | - Shiitake mushrooms | 12.8% | R14 | | 9.6% | 9.6% | 9.6% | 9.6% | 9.6% | 9.6% | 9.6% | 9.6% | 9.6% | 9.6% | 9.6% | 9.6% | 9.6% | 9.6% | 9.6% | 9.6% | 9.6% | 9.6% | 9.6% | 9.6% | 9.6% |
| 0712.90 | Other vegetables; mixtures of vegetables | | | | | | | | | | | | | | | | | | | | | | | | |
| | 2 Other | | | | | | | | | | | | | | | | | | | | | | | | |
| 071290.050 | - Potatoes whether or not cut or sliced but not further prepared | 12.8% | В5 | | 10.7% | 8.5% | 6.4% | 4.3% | 2.1% | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
| 07.13 | Dried leguminous vegetables, shelled, whether or not skinned or split | | | | | | | | | | | | | | | | | | | | | | | | |
| 0713.10 | Peas (Pisum sativum) | | | | | | | | | | | | | | | | | | | | | | | | |
| | 2 Other | | | | | | | | | | | | | | | | | | | | | | | | |
| | (2) Other | | | | | | | | | | | | | | | | | | | | | | | | |
| 071310.229 | - Other | 354 yen/kg | B10 | | 321.82 yen/kg | 289.64 yen/kg | 257.45 yen/kg | 225.27 yen/kg | 193.09 yen/kg | 160.91 yen/kg | 128.73 yen/kg | 96.55 yen/kg | 64.36 yen/kg | 32.18 yen/kg | Free |
| | Beans (Vigna spp., Phaseolus spp.) | | | | | | | | | | | | | | | | | | | | | | | | |
| 0713.32 | Small red (Adzuki) beans (<i>Phaseolus</i> or <i>Vigna angularis</i>) | | | | | | | | | | | | | | | | | | | | | | | | |
| 071332.090 | - Other | | X | | | | | | | | | | | | | | | | | | | | | | |
| 0713.33 | Kidney beans, including white pea beans (Phaseolus vulgaris) | | | | | | | | | | | | | | | | | | | | | | | | |
| | 2 Other | | | | | | | | | | | | | | | | | | | | | | | | |
| | (2) Other | | | | | | | | | | | | | | | | | | | | | | | | |
| 071333.229 | - Other | | X | | | | | | | | | | | | | | | | | | | | | | |

| | | | | | | | | | | | | | | | | | | | | | | | | | As from 21st |
|-------------|--|-----------|----------|------|----------|----------|----------|----------|----------|----------|----------|----------|----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|----------------------|
| Tariff line | Description | Base rate | Category | Note | 1st year | 2nd year | 3rd year | 4th year | 5th year | 6th year | 7th year | 8th year | 9th year | 10th year | 11th year | 12th year | 13th year | 14th year | 15th year | 16th year | 17th year | 18th year | 19th year | 20th year | As from 21st year |
| 0713.34 | Bambara beans (Vigna subterranea or Voandzeia subterranea) | | | | | | | | | | | | | | | | | | | | | | | | |
| | 2 Other | | | | | | | | | | | | | | | | | | | | | | | | |
| | (2) Other | | | | | | | | | | | | | | | | | | | | | | | | |
| 071334.299 | - Other | | X | | | | | | | | | | | | | | | | | | | | | | |
| 0713.35 | Cow peas (Vigna unguiculata) | | | | | | | | | | | | | | | | | | | | | | | | |
| | 2 Other | | | | | | | | | | | | | | | | | | | | | | | | |
| | (2) Other | | | | | | | | | | | | | | | | | | | | | | | | |
| 071335.299 | - Other | | X | | | | | | | | | | | | | | | | | | | | | | |
| 0713.39 | Other | | | | | | | | | | | | | | | | | | | | | | | | |
| | 2 Other | | | | | | | | | | | | | | | | | | | | | | | | |
| | (2) Other | | | | | | | | | | | | | | | | | | | | | | | | |
| | - Other | | | | | | | | | | | | | | | | | | | | | | | | |
| 071339.222 | Pegin beans (<i>Phaseculus calcaratus</i>) | | X | | | | | | | | | | | | | | | | | | | | | | |
| 071339.227 | Other | | X | | | | | | | | | | | | | | | | | | | | | | |

| Tariff line | Description | Base rate | Category | Note | 1st year | 2nd year | 3rd year | 4th year | 5th year | 6th year | 7th year | 8th year | 9th year | 10th year | 11th year | 12th year | 13th year | 14th year | 15th year | 16th year | 17th year | 18th year | 19th year | 20th year | As from 21st year |
|-------------|--|-----------|----------|------|----------|----------|----------|----------|----------|----------|----------|----------|----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|----------------------|
| 0713.50 | Broad beans (Vicia faba var. major) and horse beans (Vicia faba var. equina, Vicia faba var. minor) | | | | | | | | | | | | | | | | | | | | | | | | |
| | 2 Other | | | | | | | | | | | | | | | | | | | | | | | | |
| | (2) Other | | | | | | | | | | | | | | | | | | | | | | | | |
| 071350.221 | - Concerning peas in this subheading 2-(2), small red (azuki) beans in 0713.32, kidney beans in 0713.33-2-(2), bambara beans in 0713.34-2-(2), cow peas in 0713.35-2-(2), other beans (Vigna spp., Phaseolus spp.) in 0713.39-2-(2), broad beans in 0713.50-2-(2), pigeon peas in 0713.60-2-(2) and other dried leguminous vegetables in 0713.90-2-(2), for the quantity within the limits of a tariff quota stipulated by a cabinet order which is effective at the time of import and under the conditions set out by relevant regulations which are effective at the time of import Note: The tariff quota shall be calculated on the basis of 120,000 tons, in consideration of the quantity of prospective domestic demand in the current fiscal year (April-March) with deduction of the quantity of prospective domestic production, international market situation and other relevant conditions, hereinafter referred to as "the Pooled Quota" in this heading | 10.0% | B10 | | 9.1% | 8.2% | 7.3% | 6.4% | 5.5% | 4.5% | 3.6% | 2.7% | 1.8% | 0.9% | Free |

| | T | 1 | T T | | 1 | 1 | 1 | | 1 | I | I | 1 | | 1 | | | 1 | | | | I | | I | | T |
|-------------|---|------------|----------|------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|-----------------|-----------------|-----------------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|---------------------|
| Tariff line | Description | Base rate | Category | Note | 1st year | 2nd year | 3rd year | 4th year | 5th year | 6th year | 7th year | 8th year | 9th year | 10th year | 11th year | 12th year | 13th year | 14th year | 15th year | 16th year | 17th year | 18th year | 19th year | 20th year | As from 21s year |
| 071350.229 | - Other | 354 yen/kg | B10 | | 321.82 yen/kg | 289.64 yen/kg | 257.45 yen/kg | 225.27 yen/kg | 193.09 yen/kg | 160.91 yen/kg | 128.73 yen/kg | 96.55 yen/kg | 64.36 yen/kg | 32.18 yen/kg | Free |
| 0713.60 | Pigeon peas (Cajanus cajan) | | | | | | | | | | | | | | | | | | | | | | | | |
| | 2 Other | | | | | | | | | | | | | | | | | | | | | | | | |
| | (2) Other | | | | | | | | | | | | | | | | | | | | | | | | |
| 071360.291 | - For "the Pooled Quota" | 10.0% | B10 | | 9.1% | 8.2% | 7.3% | 6.4% | 5.5% | 4.5% | 3.6% | 2.7% | 1.8% | 0.9% | Free |
| 071360.299 | - Other | 354 yen/kg | B10 | | 321.82 yen/kg | 289.64 yen/kg | 257.45 yen/kg | 225.27 yen/kg | 193.09 yen/kg | 160.91 yen/kg | 128.73 yen/kg | 96.55 yen/kg | 64.36 yen/kg | 32.18 yen/kg | Free |
| 0713.90 | Other | | | | | | | | | | | | | | | | | | | | | | | | |
| | 2 Other | | | | | | | | | | | | | | | | | | | | | | | | |
| | (2) Other | | | | | | | | | | | | | | | | | | | | | | | | |
| 071390.221 | - For "the Pooled Quota" | 10.0% | B10 | | 9.1% | 8.2% | 7.3% | 6.4% | 5.5% | 4.5% | 3.6% | 2.7% | 1.8% | 0.9% | Free |
| 071390.229 | - Other | 354 yen/kg | B10 | | 321.82 yen/kg | 289.64 yen/kg | 257.45 yen/kg | 225.27 yen/kg | 193.09 yen/kg | 160.91 yen/kg | 128.73 yen/kg | 96.55 yen/kg | 64.36 yen/kg | 32.18 yen/kg | Free |
| | Manioc, arrowroot, salep, Jerusalem artichokes, sweet potatoes and similar roots and tubers with high starch or inulin content, fresh, chilled, frozen or dried, whether or not sliced or in the form of pellets; sago pith | | | | | | | | | | | | | | | | | | | | | | | | |
| 0714.10 | Manioc (cassava) | | | | | | | | | | | | | | | | | | | | | | | | |
| | 2 Other | | | | | | | | | | | | | | | | | | | | | | | | |
| | (1) Pellets of Flour or meal | | | | | | | | | | | | | | | | | | | | | | | | |
| 071410.190 | - Other | 15.0% | R5 | | 14.3% | 13.6% | 13.0% | 12.3% | 11.6% | 10.9% | 10.2% | 9.5% | 8.9% | 8.2% | 7.5% | 7.5% | 7.5% | 7.5% | 7.5% | 7.5% | 7.5% | 7.5% | 7.5% | 7.5% | 7.5% |
| 0714.20 | Sweet potatoes | | | | | | | | | | | | | | | | | | | | | | | | |
| 071420.100 | 1 Frozen | 12.0% | В5 | | 10.0% | 8.0% | 6.0% | 4.0% | 2.0% | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
| 071420.200 | 2 Other | 12.8% | B5 | | 10.7% | 8.5% | 6.4% | 4.3% | 2.1% | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |

| Tariff line | Description | Base rate | Category | Note | 1st year | 2nd year | 3rd year | 4th year | 5th year | 6th year | 7th year | 8th year | 9th year | 10th year | 11th year | 12th year | 13th year | 14th year | 15th year | 16th year | 17th year | 18th year | 19th year | 20th year | As from 21st year |
|-------------|---|-----------|----------|------|----------|----------|----------|----------|----------|----------|----------|----------|----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|----------------------|
| 0714.30 | Yams (Dioscorea spp.) | | | | | | | | | | | | | | | | | | | | | | | | |
| 071430.100 | 1 Frozen | 12.0% | B5 | | 10.0% | 8.0% | 6.0% | 4.0% | 2.0% | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
| 0714.40 | Taro (<i>Colocasia</i> spp.) | | | | | | | | | | | | | | | | | | | | | | | | |
| 071440.100 | 1 Frozen | 10.0% | B10 | | 9.1% | 8.2% | 7.3% | 6.4% | 5.5% | 4.5% | 3.6% | 2.7% | 1.8% | 0.9% | Free |
| 0714.50 | Yautia (Xanthosoma spp.) | | | | | | | | | | | | | | | | | | | | | | | | |
| 071450.100 | 1 Frozen | 12.0% | B5 | | 10.0% | 8.0% | 6.0% | 4.0% | 2.0% | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
| 0714.90 | Other | | | | | | | | | | | | | | | | | | | | | | | | |
| 071490.100 | 1 Frozen | 12.0% | B5 | | 10.0% | 8.0% | 6.0% | 4.0% | 2.0% | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
| | Chapter 8 Edible fruit and nuts; peel of citrus fruit o | r melons | | | | | | | | | | | | | | | | | | | | | | | |
| | Other nuts, fresh or dried, whether or not shelled or peeled | | | | | | | | | | | | | | | | | | | | | | | | |
| | Chestnuts (Castanea spp.) | | | | | | | | | | | | | | | | | | | | | | | | |
| 080241.000 | In shell | 9.6% | B10 | | 8.7% | 7.9% | 7.0% | 6.1% | 5.2% | 4.4% | 3.5% | 2.6% | 1.7% | 0.9% | Free |
| 080242.000 | Shelled | 9.6% | B10 | | 8.7% | 7.9% | 7.0% | 6.1% | 5.2% | 4.4% | 3.5% | 2.6% | 1.7% | 0.9% | Free |
| 080270.000 | Kola nuts (<i>Cola</i> spp.) | 12.0% | B5 | | 10.0% | 8.0% | 6.0% | 4.0% | 2.0% | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
| 0802.90 | Other | | | | | | | | | | | | | | | | | | | | | | | | |
| 080290.900 | 2 Other | 12.0% | B5 | | 10.0% | 8.0% | 6.0% | 4.0% | 2.0% | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
| 08.03 | Bananas, including plantains, fresh or dried | | | | | | | | | | | | | | | | | | | | | | | | |
| 0803.10 | Plantains | | | | | | | | | | | | | | | | | | | | | | | | |
| | 1 Fresh | | | | | | | | | | | | | | | | | | | | | | | | |
| 080310.100 | (1) If imported during the period from 1st April to 30th September | 20.0% | B10 | | 18.2% | 16.4% | 14.5% | 12.7% | 10.9% | 9.1% | 7.3% | 5.5% | 3.6% | 1.8% | Free |
| 080310.100 | (2) If imported during the period from 1st October to 31st March | 25.0% | B10 | | 22.7% | 20.5% | 18.2% | 15.9% | 13.6% | 11.4% | 9.1% | 6.8% | 4.5% | 2.3% | Free |

| | T | | | | 1 | 1 | | 1 | 1 | 1 | 1 | П | | 1 | 1 | 1 | 1 | 1 | | 1 | 1 | 1 | 1 | 1 | |
|-------------|--|-----------|----------|------|----------|----------|----------|----------|----------|----------|----------|----------|----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|----------------------|
| Tariff line | Description | Base rate | Category | Note | 1st year | 2nd year | 3rd year | 4th year | 5th year | 6th year | 7th year | 8th year | 9th year | 10th year | 11th year | 12th year | 13th year | 14th year | 15th year | 16th year | 17th year | 18th year | 19th year | 20th year | As from 21st year |
| 0803.90 | Other | | | | | | | | | | | | | | | | | | | | | | | | |
| | 1 Fresh | | | | | | | | | | | | | | | | | | | | | | | | |
| 080390.100 | (1) If imported during the period from 1st April to 30th September | 20.0% | B10 | | 18.2% | 16.4% | 14.5% | 12.7% | 10.9% | 9.1% | 7.3% | 5.5% | 3.6% | 1.8% | Free |
| 080390.100 | (2) If imported during the period from 1st October to 31st March | 25.0% | B10 | | 22.7% | 20.5% | 18.2% | 15.9% | 13.6% | 11.4% | 9.1% | 6.8% | 4.5% | 2.3% | Free |
| 08.04 | Dates, figs, pineapples, avocados, guavas, mangoes and mangosteens, fresh or dried | | | | | | | | | | | | | | | | | | | | | | | | |
| 0804.20 | Figs | | | | | | | | | | | | | | | | | | | | | | | | |
| 080420.010 | - Fresh | 6.0% | В5 | | 5.0% | 4.0% | 3.0% | 2.0% | 1.0% | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
| 080420.090 | - Dried | 6.0% | В5 | | 5.0% | 4.0% | 3.0% | 2.0% | 1.0% | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
| 0804.30 | Pineapples | | | | | | | | | | | | | | | | | | | | | | | | |
| 080430.010 | 1 Fresh | 17.0% | B10 | | 15.5% | 13.9% | 12.4% | 10.8% | 9.3% | 7.7% | 6.2% | 4.6% | 3.1% | 1.5% | Free |
| 08.05 | Citrus fruit, fresh or dried | | | | | | | | | | | | | | | | | | | | | | | | |
| 0805.10 | Oranges | | | | | | | | | | | | | | | | | | | | | | | | |
| 080510.000 | 1 If imported during the period from 1st June to 30th November | 16.0% | В5 | | 13.3% | 10.7% | 8.0% | 5.3% | 2.7% | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
| 080510.000 | 2 If imported during the period from 1st December to 31st May | | | | | | | | | | | | | | | | | | | | | | | | |
| | - If imported during the period from 1st December to 31st March | 32.0% | B7** | SG5 | 25.6% | 25.6% | 25.6% | 20.5% | 15.4% | 10.2% | 5.1% | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
| | - If imported during the period from 1st April to 31st May | 32.0% | В5 | | 26.7% | 21.3% | 16.0% | 10.7% | 5.3% | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |

| Tariff line | Description | Base rate | Category | Note | 1st year | 2nd year | 3rd year | 4th year | 5th year | 6th year | 7th year | 8th year | 9th year | 10th year | 11th year | 12th year | 13th year | 14th year | 15th year | 16th year | 17th year | 18th year | 19th year | 20th year | As from 21st year |
|-------------|--|-----------|----------|------|----------|----------|----------|----------|----------|----------|----------|----------|----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|----------------------|
| | Mandarins (including tangerines and satsumas); clementines, wilkings and similar citrus hybrids | | | | | | | | | | | | | | | | | | | | | | | | |
| 080521.000 | Mandarins (including tangerines and satsumas) | 17.0% | В5 | | 14.2% | 11.3% | 8.5% | 5.7% | 2.8% | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
| 080522.000 | Clementines | 17.0% | В5 | | 14.2% | 11.3% | 8.5% | 5.7% | 2.8% | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
| 080529.000 | Other | 17.0% | B5 | | 14.2% | 11.3% | 8.5% | 5.7% | 2.8% | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
| 080540.000 | Grapefruit, including pomelos | 10.0% | B5 | | 8.3% | 6.7% | 5.0% | 3.3% | 1.7% | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
| 0805.90 | Other | | | | | | | | | | | | | | | | | | | | | | | | |
| 080590.090 | 2 Other | 17.0% | B10 | | 15.5% | 13.9% | 12.4% | 10.8% | 9.3% | 7.7% | 6.2% | 4.6% | 3.1% | 1.5% | Free |
| 08.08 | Apples, pears and quinces, fresh | | | | | | | | | | | | | | | | | | | | | | | | |
| 080810.000 | Apples | 17.0% | B10**** | | 12.8% | 11.5% | 10.2% | 9.0% | 7.7% | 6.4% | 5.1% | 3.8% | 2.6% | 1.3% | Free |
| 08.09 | Apricots, cherries, peaches (including nectarines), plums and sloes, fresh | | | | | | | | | | | | | | | | | | | | | | | | |
| | Cherries | | | | | | | | | | | | | | | | | | | | | | | | |
| 080921.000 | Sour cherries (Prunus cerasus) | 8.5% | B5** | | 4.3% | 3.4% | 2.6% | 1.7% | 0.9% | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
| 080929.000 | Other | 8.5% | B5** | | 4.3% | 3.4% | 2.6% | 1.7% | 0.9% | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
| 08.11 | Fruit and nuts, uncooked or cooked by steaming or boiling in water, frozen, whether or not containing added sugar or other sweetening matter | | | | | | | | | | | | | | | | | | | | | | | | |
| 0811.90 | Other | | | | | | | | | | | | | | | | | | | | | | | | |
| | 1 Containing added sugar | | | | | | | | | | | | | | | | | | | | | | | | |
| 081190.110 | (1) Pineapples | 23.8% | B10 | | 21.6% | 19.5% | 17.3% | 15.1% | 13.0% | 10.8% | 8.7% | 6.5% | 4.3% | 2.2% | Free |
| 081190.140 | (3) Sour cherries (Prunus cerasus) | 13.8% | B5 | | 11.5% | 9.2% | 6.9% | 4.6% | 2.3% | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
| | 2 Other | | | | | | | | | | | | | | | | | | | | | | | | |
| 081190.210 | (1) Pineapples | 23.8% | B10 | | 21.6% | 19.5% | 17.3% | 15.1% | 13.0% | 10.8% | 8.7% | 6.5% | 4.3% | 2.2% | Free |

| Tariff line | Description | Base rate | Category | Note | 1st year | 2nd year | 3rd year | 4th vear | 5th year | 6th year | 7th year | 8th year | 9th year | 10th year | 11th year | 12th year | 13th year | 14th year | 15th year | 16th year | 17th year | 18th year | 19th year | 20th year | As from 21st |
|-------------|--|-----------|----------|------|----------|----------|----------|----------|----------|----------|----------|----------|----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|--------------|
| 08.12 | Fruit and nuts, provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption | | | | | | | . , , | | | | | | | . , , | . , , | | | | | | | | | year |
| 081210.000 | Cherries | 17.0% | B10 | | 15.5% | 13.9% | 12.4% | 10.8% | 9.3% | 7.7% | 6.2% | 4.6% | 3.1% | 1.5% | Free |
| 0812.90 | Other | | | | | | | | | | | | | | | | | | | | | | | | |
| | 1 Bananas | | | | | | | | | | | | | | | | | | | | | | | | |
| 081290.100 | (1) If imported during the period from 1st April to 30th September | 20.0% | В5 | | 16.7% | 13.3% | 10.0% | 6.7% | 3.3% | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
| 081290.100 | (2) If imported during the period from 1st October to 31st March | 25.0% | В5 | | 20.8% | 16.7% | 12.5% | 8.3% | 4.2% | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
| | 2 Orange | | | | | | | | | | | | | | | | | | | | | | | | |
| 081290.200 | (1) If imported during the period from 1st June to 30th November | 16.0% | B10 | | 14.5% | 13.1% | 11.6% | 10.2% | 8.7% | 7.3% | 5.8% | 4.4% | 2.9% | 1.5% | Free |
| 081290.200 | (2) If imported during the period from 1st December to 31st May | 32.0% | B10 | | 29.1% | 26.2% | 23.3% | 20.4% | 17.5% | 14.5% | 11.6% | 8.7% | 5.8% | 2.9% | Free |
| | 3 Grapefruit, including pomelos | | | | | | | | | | | | | | | | | | | | | | | | |
| 081290.300 | (1) If imported during the period from 1st June to 30th November | 10.0% | В5 | | 8.3% | 6.7% | 5.0% | 3.3% | 1.7% | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
| 081290.300 | (2) If imported during the period from 1st December to 31st May | 10.0% | В5 | | 8.3% | 6.7% | 5.0% | 3.3% | 1.7% | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |

| Tariff line | Description | Base rate | Category | Note | 1st year | 2nd year | 3rd year | 4th year | 5th year | 6th year | 7th year | 8th year | 9th year | 10th year | 11th year | 12th year | 13th year | 14th year | 15th year | 16th year | 17th year | 18th year | 19th year | 20th year | As from 21st year |
|-------------|--|-----------|----------|------|----------|----------|----------|----------|----------|----------|----------|----------|----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|----------------------|
| | 4 Other | | | | | | | | | | | | | | | | | | | | | | | | |
| 081290.430 | (2) Chestnuts (Castanea spp.) | 9.6% | B10 | | 8.7% | 7.9% | 7.0% | 6.1% | 5.2% | 4.4% | 3.5% | 2.6% | 1.7% | 0.9% | Free |
| | (3) Other | | | | | | | | | | | | | | | | | | | | | | | | |
| 081290.440 | Mandarins (including tangerines and satsumas); clementines, wilkings and similar citrus hybrids | 17.0% | В5 | | 14.2% | 11.3% | 8.5% | 5.7% | 2.8% | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
| 081290.490 | - Other | 12.0% | B5 | | 10.0% | 8.0% | 6.0% | 4.0% | 2.0% | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
| | Fruit, dried, other than that of headings 08.01 to 08.06; mixtures of nuts or dried fruits of this Chapter | | | | | | | | | | | | | | | | | | | | | | | | |
| 081310.000 | Apricots | 9.0% | B5 | | 7.5% | 6.0% | 4.5% | 3.0% | 1.5% | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
| 081330.000 | Apples | 9.0% | B5 | | 7.5% | 6.0% | 4.5% | 3.0% | 1.5% | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
| 0813.40 | Other fruit | | | | | | | | | | | | | | | | | | | | | | | | |
| | 2 Other | | | | | | | | | | | | | | | | | | | | | | | | |
| 081340.022 | - Persimmons, dried | 9.0% | B5 | | 7.5% | 6.0% | 4.5% | 3.0% | 1.5% | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
| | Chapter 9 Coffee, tea, maté and spices | | | | | | | | | | | | | | | | | | | | | | | | |
| 09.02 | Tea, whether or not flavoured | | | | | | | | | | | | | | | | | | | | | | | | |
| 090210.000 | Green tea (not fermented) in immediate packings of a content not exceeding 3 kg | 17.0% | В5 | | 14.2% | 11.3% | 8.5% | 5.7% | 2.8% | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
| 0902.20 | Other green tea (not fermented) | | | | | | | | | | | | | | | | | | | | | | | | |
| 090220.200 | 2 Other | 17.0% | В5 | | 14.2% | 11.3% | 8.5% | 5.7% | 2.8% | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |

| Tariff line | Description | Base rate | Category | Note | 1st year | 2nd year | 3rd year | 4th year | 5th year | 6th year | 7th year | 8th year | 9th year | 10th year | 11th year | 12th year | 13th year | 14th year | 15th year | 16th year | 17th year | 18th year | 19th year | 20th year | As from 21st year |
|--------------|---|-----------|----------|------|----------|----------|----------|----------|----------|----------|----------|----------|----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|----------------------|
| 0902.30 | Black tea (fermented) and partly fermented tea, in immediate packings of a content not exceeding 3 kg | | | | | | | | | | | | | | | | | | | | | | | | |
| 090230.010 | - Black tea | 12.0% | В5 | | 10.0% | 8.0% | 6.0% | 4.0% | 2.0% | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
| 090230.090 | - Other | 17.0% | B5 | | 14.2% | 11.3% | 8.5% | 5.7% | 2.8% | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
| 0902.40 | Other black tea (fermented) and other partly fermented tea | | | | | | | | | | | | | | | | | | | | | | | | |
| | 2 Other | | | | | | | | | | | | | | | | | | | | | | | | |
| 090240.220 | (2) Other | 17.0% | B5 | | 14.2% | 11.3% | 8.5% | 5.7% | 2.8% | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
| 09.03 | | | | | | | | | | | | | | | | | | | | | | | | | |
| 090300.000 M | 1até | 12.0% | В5 | | 10.0% | 8.0% | 6.0% | 4.0% | 2.0% | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
| | tinger, saffron, turmeric (curcuma), thyme, bay eaves, curry and other spices | | | | | | | | | | | | | | | | | | | | | | | | |
| | Other spices | | | | | | | | | | | | | | | | | | | | | | | | |
| 0910.91 | Mixtures referred to in Note 1 (b) to this Chapter | | | | | | | | | | | | | | | | | | | | | | | | |
| 091091.110 | 1 Curry | 7.2% | B5 | | 6.0% | 4.8% | 3.6% | 2.4% | 1.2% | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
| C | hapter 10 Cereals | | | | | | | | | | | | | | | | | | | | | | | • | • |
| 10.01 W | Vheat and meslin | | | | | | | | | | | | | | | | | | | | | | | | |

| Tariff line | Description | Base rate | Category | Note | 1st year | 2nd year | 3rd year | 4th year | 5th year | 6th year | 7th year | 8th year | 9th year | 10th year | 11th year | 12th year | 13th year | 14th year | 15th year | 16th year | 17th year | 18th year | 19th year | 20th year | As from 21st year |
|-------------|--|--|----------|-------|----------|----------|----------|----------|----------|----------|----------|----------|----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|----------------------|
| | Durum wheat | | | | | | | | | | | | | | | | | | | | | | | | |
| 1001.11 | Seed | | | | | | | | | | | | | | | | | | | | | | | | |
| 100111.010 | - Imported by Japanese Government according to Article 42 of the Law for Stabilization of Supply-Demand and Price of Staple Food (Law No. 113 of 1994), imported to be purchased and sold by Japanese Government in response to a joint application by seller to and purchaser from Japanese Government according to Article 43 of the Law or imported with certification of Minister of Agriculture, Forestry and Fisheries according to the cabinet order concerning wheat and others provided by the cabinet order provided in column 3 of paragraph 1 of Article 45 of the Law | | | | | | | | | | | | | | | | | | | | | | | | |
| | For the tariff rate quota in Japan's Schedule to the WTO Agreement | | Xq1 | | | | | | | | | | | | | | | | | | | | | | |
| | Other | Free Subject to an import mark-up in accordance with Japan's Schedule to the WTO Agreement | TRQ | TRQ-5 | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ |

| Tariff line | Description | Base rate | Category | Note | 1st year | 2nd year | 3rd year | 4th year | 5th year | 6th year | 7th year | 8th year | 9th year | 10th year | 11th year | 12th year | 13th year | 14th year | 15th year | 16th year | 17th year | 18th year | 19th year | 20th year | As from 21st year |
|-------------|-------------|-----------|----------|--|----------|----------|----------|----------|----------|----------|----------|----------|----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|----------------------|
| 100111.090 | - Other | | | The originating | | | | | | | | | | | | | | | | | | | | | |
| | | | | goods classified under this | | | | | | | | | | | | | | | | | | | | | |
| | | | | tariff line belong to the | | | | | | | | | | | | | | | | | | | | | |
| | | | | subheading 1001.11, in which Japan | | | | | | | | | | | | | | | | | | | | | |
| | | | Λ | makes a relevant tariff | | | | | | | | | | | | | | | | | | | | | |
| | | | | commitment on the originating | | | | | | | | | | | | | | | | | | | | | |
| | | | | goods classified | | | | | | | | | | | | | | | | | | | | | |
| | | | | under the tariff line 100111.010. | | | | | | | | | | | | | | | | | | | | | |

| Tariff line | Description | Base rate | Category | Note | 1st year | 2nd year | 3rd year | 4th year | 5th year | 6th year | 7th year | 8th year | 9th year | 10th year | 11th year | 12th year | 13th year | 14th year | 15th year | 16th year | 17th year | 18th year | 19th year | 20th year | As from 21st year |
|-------------|--|--|----------|-------|----------|----------|----------|----------|----------|----------|----------|----------|----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|----------------------|
| 1001.19 | Other | | | | | | | | | | | | | | | | | | | | | | | | |
| 100119.010 | - Imported by Japanese Government according to Article 42 of the Law for Stabilization of Supply-Demand and Price of Staple Food (Law No. 113 of 1994), imported to be purchased and sold by Japanese Government in response to a joint application by seller to and purchaser from Japanese Government according to Article 43 of the Law or imported with certification of Minister of Agriculture, Forestry and Fisheries according to the cabinet order concerning wheat and others provided by the cabinet order provided in column 3 of paragraph 1 of Article 45 of the Law | | | | | | | | | | | | | | | | | | | | | | | | |
| | For the tariff rate quota in Japan's Schedule to the WTO Agreement | | Xq1 | | | | | | | | | | | | | | | | | | | | | | |
| | | Free Subject to an import mark-up in accordance with Japan's Schedule to the WTO Agreement | TRQ | TRQ-5 | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ |

| Tariff line | Description | Base rate | Category | Note | 1st year | 2nd year | 3rd year | 4th year | 5th year | 6th year | 7th year | 8th year | 9th year | 10th year | 11th year | 12th year | 13th year | 14th year | 15th year | 16th year | 17th year | 18th year | 19th year | 20th year | As from 21st year |
|-------------|-------------|-----------|----------|--|----------|----------|----------|----------|----------|----------|----------|----------|----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|----------------------|
| 100119.090 | - Other | | | The originating | | | | | | | | | | | | | | | | | | | | | |
| | | | | goods classified under this | | | | | | | | | | | | | | | | | | | | | |
| | | | | tariff line belong to the | | | | | | | | | | | | | | | | | | | | | |
| | | | v | subheading 1001.19, in which Japan | | | | | | | | | | | | | | | | | | | | | |
| | | | | makes a relevant tariff commitment | | | | | | | | | | | | | | | | | | | | | |
| | | | | on the originating | | | | | | | | | | | | | | | | | | | | | |
| | | | | goods classified under the | | | | | | | | | | | | | | | | | | | | | |
| | | | | tariff line 100119.010. | | | | | | | | | | | | | | | | | | | | | |

| Tariff line | Description | Base rate | Category | Note | 1st year | 2nd year | 3rd year | 4th year | 5th year | 6th year | 7th year | 8th year | 9th year | 10th year | 11th year | 12th year | 13th year | 14th year | 15th year | 16th year | 17th year | 18th year | 19th year | 20th year | As from 21st year |
|-------------|--|---|----------|-------|----------|----------|----------|----------|----------|----------|----------|----------|----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|----------------------|
| | Other | | | | | | | | | | | | | | | | | | | | | | | | |
| 1001.91 | Seed | | | | | | | | | | | | | | | | | | | | | | | | |
| | - Imported by Japanese Government according to Article 42 of the Law for Stabilization of Supply-Demand and Price of Staple Food (Law No. 113 of 1994), imported to be purchased and sold by Japanese Government in response to a joint application by seller to and purchaser from Japanese Government according to Article 43 of the Law or imported with certification of Minister of Agriculture, Forestry and Fisheries according to the cabinet order concerning wheat and others provided by the cabinet order provided in column 3 of paragraph 1 of Article 45 of the Law | | | | | | | | | | | | | | | | | | | | | | | | |
| 100191.011 | Meslin | | | | | | | | | | | | | | | | | | | | | | | | |
| | For the tariff rate quota in Japan's Schedule to the WTO Agreement | | Xq1 | | | | | | | | | | | | | | | | | | | | | | |
| | Other | 20.0% | | | | | | | | | | | | | | | | | | | | | | | |
| | | Subject to an import mark-up in accordance with Japan's Schedule to the WTO Agreement | TRQ | TRQ-5 | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ |

| Tariff line | Description | Base rate | Category | Note | 1st year | 2nd year | 3rd year | 4th year | 5th year | 6th year | 7th year | 8th year | 9th year | 10th year | 11th year | 12th year | 13th year | 14th year | 15th year | 16th year | 17th year | 18th year | 19th year | 20th year | As from 21st year |
|-------------|--|--|----------|-------|----------|----------|----------|----------|----------|----------|----------|----------|----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|----------------------|
| 100191.019 | Other | | | | | | | | | | | | | | | | | | | | | | | | |
| | For the tariff rate quota in Japan's Schedule to the WTO Agreement | | Xq1 | | | | | | | | | | | | | | | | | | | | | | |
| | Other | Free Subject to an import mark-up in accordance with Japan's Schedule to the WTO Agreement | TRQ | TRQ-5 | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ |

| Tariff line | Description | Base rate | Category | Note | 1st year | 2nd year | 3rd year | 4th year | 5th year | 6th year | 7th year | 8th year | 9th year | 10th year | 11th year | 12th year | 13th year | 14th year | 15th year | 16th year | 17th year | 18th year | 19th year | 20th year | As from 21st year |
|-------------|-------------|-----------|----------|---|----------|----------|----------|----------|----------|----------|----------|----------|----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|----------------------|
| | - Other | | | | | | | | | | | | | | | | | | | | | | | | |
| 100191.091 | Meslin | | X | The originating goods classified under this tariff line belong to the subheading 1001.91, in which Japan makes a relevant tariff commitment on the originating goods classified under the tariff line 100191.011. | | | | | | | | | | | | | | | | | | | | | |

| Tariff line | Description | Base rate | Category | Note | 1st year | 2nd year | 3rd year | 4th year | 5th year | 6th year | 7th year | 8th year | 9th year | 10th year | 11th year | 12th year | 13th year | 14th year | 15th year | 16th year | 17th year | 18th year | 19th year | 20th year | As from 21st year |
|-------------|-------------|-----------|----------|--|----------|----------|----------|----------|----------|----------|----------|----------|----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|----------------------|
| 100191.099 | Other | | | The originating | | | | | | | | | | | | | | | | | | | | | |
| | | | | goods classified under this | | | | | | | | | | | | | | | | | | | | | |
| | | | | tariff line belong to the subheading | | | | | | | | | | | | | | | | | | | | | |
| | | | X | 1001.91, in which Japan | | | | | | | | | | | | | | | | | | | | | |
| | | | | makes a relevant tariff commitment | | | | | | | | | | | | | | | | | | | | | |
| | | | | on the originating | | | | | | | | | | | | | | | | | | | | | |
| | | | | goods classified under the | | | | | | | | | | | | | | | | | | | | | |
| | | | | tariff line 100191.019. | | | | | | | | | | | | | | | | | | | | | |

| Tariff line | Description | Base rate | Category | Note | 1st year | 2nd year | 3rd year | 4th year | 5th year | 6th year | 7th year | 8th year | 9th year | 10th year | 11th year | 12th year | 13th year | 14th year | 15th year | 16th year | 17th year | 18th year | 19th year | 20th year | As from 21st year |
|-------------|--|-----------|----------|------|----------|----------|----------|----------|----------|----------|----------|----------|----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|----------------------|
| 1001.99 | Other | | | | | | | | | | | | | | | | | | | | | | | | |
| | - Imported by Japanese Government according to Article 42 of the Law for Stabilization of Supply-Demand and Price of Staple Food (Law No. 113 of 1994), imported to be purchased and sold by Japanese Government in response to a joint application by seller to and purchaser from Japanese Government according to Article 43 of the Law or imported with certification of Minister of Agriculture, Forestry and Fisheries according to the cabinet order concerning wheat and others provided by the cabinet order provided in column 3 of paragraph 1 of Article 45 of the Law | | | | | | | | | | | | | | | | | | | | | | | | |
| 100199.011 | Meslin | | | | | | | | | | | | | | | | | | | | | | | | |
| | For the tariff rate quota in Japan's Schedule to the WTO Agreement | | Xq1 | | | | | | | | | | | | | | | | | | | | | | |

| Tariff line | Description | Base rate | Category | Note | 1st year | 2nd year | 3rd year | 4th year | 5th year | 6th year | 7th year | 8th year | 9th year | 10th year | 11th year | 12th year | 13th year | 14th year | 15th year | 16th year | 17th year | 18th year | 19th year | 20th year | As from 21st year |
|-------------|--|---|----------|-------|----------|----------|----------|----------|----------|----------|----------|----------|----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|----------------------|
| | Other | 20.0% Subject to an import mark-up in accordance with Japan's Schedule to the WTO Agreement | TRQ | TRQ-5 | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ |
| | Other | | | | | | | | | | | | | | | | | | | | | | | | |
| 100199.016 | For feeding purposes | | Xq1 | | | | | | | | | | | | | | | | | | | | | | |
| 100199.019 | Other | | | | | | | | | | | | | | | | | | | | | | | | |
| | For the tariff rate quota in Japan's Schedule to the WTO Agreement | | Xq1 | | | | | | | | | | | | | | | | | | | | | | |
| | Other | Free | | | | | | | | | | | | | | | | | | | | | | | |
| | | Subject to an import mark-up in accordance with Japan's Schedule to the WTO Agreement | TRQ | TRQ-5 | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ |

| Tariff line | Description | Base rate | Category | Note | 1st year | 2nd year | 3rd year | 4th year | 5th year | 6th year | 7th year | 8th year | 9th year | 10th year | 11th year | 12th year | 13th year | 14th year | 15th year | 16th year | 17th year | 18th year | 19th year | 20th year | As from 21st year |
|-------------|---|-----------|----------|---|----------|----------|----------|----------|----------|----------|----------|----------|----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|----------------------|
| | - Other | | | | | | | | | | | | | | | | | | | | | | | | |
| 100199.091 | Meslin | | X | The originating goods classified under this tariff line belong to the subheading 1001.99, in which Japan makes a relevant tariff commitment on the originating goods classified under the tariff line 100199.011. | | | | | | | | | | | | | | | | | | | | | |
| | Other | | | | | | | | | | | | | | | | | | | | | | | | |
| 100199.096 | For feeding purposes | | | | | | | | | | | | | | | | | | | | | | | | |
| | Intended for use as materials for fodder and feed under the supervision of the customs administration | 55 yen/kg | A | | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
| | Other | | X | | | | | | | | | | | | | | | | | | | | | | |

| Tariff line | Description | Base rate | Category | Note | 1st year | 2nd year | 3rd year | 4th year | 5th year | 6th year | 7th year | 8th year | 9th year | 10th year | 11th year | 12th year | 13th year | 14th year | 15th year | 16th year | 17th year | 18th year | 19th year | 20th year | As from 21st year |
|-------------|-------------|-----------|----------|--|----------|----------|----------|----------|----------|----------|----------|----------|----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|----------------------|
| 100199.099 | Other | | | The originating | | | | | | | | | | | | | | | | | | | | | |
| | | | | goods classified | | | | | | | | | | | | | | | | | | | | | |
| | | | | under this tariff line belong to the | | | | | | | | | | | | | | | | | | | | | |
| | | | | subheading 1001.99, in | | | | | | | | | | | | | | | | | | | | | |
| | | | X | which Japan makes a | | | | | | | | | | | | | | | | | | | | | |
| | | | | relevant tariff commitment on the | | | | | | | | | | | | | | | | | | | | | |
| | | | | originating goods | | | | | | | | | | | | | | | | | | | | | |
| | | | | classified under the | | | | | | | | | | | | | | | | | | | | | |
| | | | | tariff line 100199.019. | | | | | | | | | | | | | | | | | | | | | |

| Tariff line | Description | Base rate | Category | Note | 1st year | 2nd year | 3rd year | 4th year | 5th year | 6th year | 7th year | 8th year | 9th year | 10th year | 11th year | 12th year | 13th year | 14th year | 15th year | 16th year | 17th year | 18th year | 19th year | 20th year | As from 21st year |
|-------------|--|--|----------|-------|----------|----------|----------|----------|----------|----------|----------|----------|----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|----------------------|
| 10.03 | Barley | | | | | 1 | | | | | | | | | | | | | | | | | | | |
| 1003.10 | Seed | | | | | | | | | | | | | | | | | | | | | | | | |
| 100310.010 | - Imported by Japanese Government according to Article 42 of the Law for Stabilization of Supply-Demand and Price of Staple Food (Law No. 113 of 1994), imported to be purchased and sold by Japanese Government in response to a joint application by seller to and purchaser from Japanese Government according to Article 43 of the Law or imported with certification of Minister of Agriculture, Forestry and Fisheries according to the cabinet order concerning wheat and others provided by the cabinet order provided in column 3 of paragraph 1 of Article 45 of the Law | | | | | | | | | | | | | | | | | | | | | | | | |
| | For the tariff rate quota in Japan's Schedule to the WTO Agreement | | Xq1 | | | | | | | | | | | | | | | | | | | | | | |
| | Other | Free | | | | | | | | | | | | | | | | | | | | | | | |
| | | Subject to an import mark-up in accordance with Japan's Schedule to the WTO Agreement | TRQ | TRQ-9 | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ |

| Tariff line | Description | Base rate | Category | Note | 1st year | 2nd year | 3rd year | 4th year | 5th year | 6th year | 7th year | 8th year | 9th year | 10th year | 11th year | 12th year | 13th year | 14th year | 15th year | 16th year | 17th year | 18th year | 19th year | 20th year | As from 21st year |
|-------------|-------------|-----------|----------|---|----------|----------|----------|----------|----------|----------|----------|----------|----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|----------------------|
| 100310.090 | - Other | | | The originating | | | | | | | | | | | | | | | | | | | | | |
| | | | | goods classified under this | | | | | | | | | | | | | | | | | | | | | |
| | | | | tariff line belong to the | | | | | | | | | | | | | | | | | | | | | |
| | | | | subheading 1003.10, in | | | | | | | | | | | | | | | | | | | | | |
| | | | Λ | which Japan makes a relevant tariff | | | | | | | | | | | | | | | | | | | | | |
| | | | | on the | | | | | | | | | | | | | | | | | | | | | |
| | | | | originating goods classified | | | | | | | | | | | | | | | | | | | | | |
| | | | | under the tariff line 100310.010. | | | | | | | | | | | | | | | | | | | | | |

| Tariff line | Description | Base rate | Category | Note | 1st year | 2nd year | 3rd year | 4th year | 5th year | 6th year | 7th year | 8th year | 9th year | 10th year | 11th year | 12th year | 13th year | 14th year | 15th year | 16th year | 17th year | 18th year | 19th year | 20th year | As from 21st year |
|-------------|--|--|----------|-------|----------|----------|----------|----------|----------|----------|----------|----------|----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|----------------------|
| 1003.90 | Other | | | | | | | | | | | | | | | | | | | | | | | | |
| | - Imported by Japanese Government according to Article 42 of the Law for Stabilization of Supply-Demand and Price of Staple Food (Law No. 113 of 1994), imported to be purchased and sold by Japanese Government in response to a joint application by seller to and purchaser from Japanese Government according to Article 43 of the Law or imported with certification of Minister of Agriculture, Forestry and Fisheries according to the cabinet order concerning wheat and others provided by the cabinet order provided in column 3 of paragraph 1 of Article 45 of the Law | | | | | | | | | | | | | | | | | | | | | | | | |
| 100390.011 | For feeding purposes | | Xq1 | | | | | | | | | | | | | | | | | | | | | | |
| 100390.019 | Other | | | | | | | | | | | | | | | | | | | | | | | | |
| | For the tariff rate quota in Japan's Schedule to the WTO Agreement | | Xq1 | | | | | | | | | | | | | | | | | | | | | | |
| | | Free Subject to an import mark-up in accordance with Japan's Schedule to the WTO Agreement | TRQ | TRQ-9 | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ |

| Tariff line | Description | Base rate | Category | Note | 1st year | 2nd year | 3rd year | 4th year | 5th year | 6th year | 7th year | 8th year | 9th year | 10th year | 11th year | 12th year | 13th year | 14th year | 15th year | 16th year | 17th year | 18th year | 19th year | 20th year | As from 21st year |
|-------------|---|-----------|----------|---|----------|----------|----------|----------|----------|----------|----------|----------|----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|----------------------|
| | - Other | | | | | | | | | | | | | | | | | | | | | | | | |
| 100390.091 | For feeding purposes | | | | | | | | | | | | | | | | | | | | | | | | |
| | Intended for use as materials for fodder and feed under the supervision of the customs administration | 39 yen/kg | g A | | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
| | Other | | X | | | | | | | | | | | | | | | | | | | | | | |
| 100390.099 | Other | | X | The originating goods classified under this tariff line belong to the subheading 1003.90, in which Japan makes a relevant tariff commitment on the originating goods classified under the tariff line 100390.019. | | | | | | | | | | | | | | | | | | | | | |

| Tariff line | Description | Base rate | Category | Note | 1st year | 2nd year | 3rd year | 4th year | 5th year | 6th year | 7th year | 8th year | 9th year | 10th year | 11th year | 12th year | 13th year | 14th year | 15th year | 16th year | 17th year | 18th year | 19th year | 20th year | As from 21st year |
|-------------|--|-----------|----------|------|----------|----------|----------|----------|----------|----------|----------|----------|----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|----------------------|
| 10.05 | Maize (corn) | | | | | | | | | | | | | | | | | | | | | | | | |
| 1005.90 | Other | | | | | | | | | | | | | | | | | | | | | | | | |
| | 2 Other | | | | | | | | | | | | | | | | | | | | | | | | |
| | - Other than that in application of the paragraph 1 of Article 13 of the Customs Tariff Law (Law No. 54 of 1910) | | | | | | | | | | | | | | | | | | | | | | | | |
| | For the quantity within the limits of a tariff quota stipulated by a cabinet order which is effective at the time of import and under the conditions set out by relevant regulations which are effective at the time of import | | | | | | | | | | | | | | | | | | | | | | | | |
| 100590.091 | Intended for use in the manufacture of corn starch | | Xq2 | | | | | | | | | | | | | | | | | | | | | | |
| 100590.095 | For feeding purposes, stipulated by a cabinet order | | Xq2 | | | | | | | | | | | | | | | | | | | | | | |
| 100590.092 | Intended for use in the manufacture of corn flakes, ethyl alcohol or distilled alcoholic beverages | | Xq2 | | | | | | | | | | | | | | | | | | | | | | |
| 100590.099 | Other | | X | S | | | | | | | | | | | | | | | | | | | | | |

| Tariff line | Description | Base rate | Category | Note | 1st year | 2nd year | 3rd year | 4th year | 5th year | 6th year | 7th year | 8th year | 9th year | 10th year | 11th year | 12th year | 13th year | 14th year | 15th year | 16th year | 17th year | 18th year | 19th year | 20th year | As from 21st year |
|-------------|--|-----------|----------|------|----------|----------|----------|----------|----------|----------|----------|----------|----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|----------------------|
| 10.06 R | Rice | | | | | | | | | | | | | | | | | | | | | | | | |
| 1006.10 | Rice in the husk (paddy or rough) | | | | | | | | | | | | | | | | | | | | | | | | |
| 100610.010 | - Imported by Japanese Government according to Article 30 of the Law for Stabilization of Supply-Demand and Price of Staple Food (Law No. 113 of 1994), imported to be purchased and sold by Japanese Government in response to a joint application by seller to and purchaser from Japanese Government according to Article 31 of the Law, imported with certification of Minister of Agriculture, Forestry and Fisheries according to the cabinet order concerning rice and others provided by the cabinet order provided in column 3 of paragraph 1 of Article 34 of the Law or imported as repayment to Japanese Government loan according to paragraph 1 of Article 49 of the Law and provided by relevant cabinet orders | | Xq1 | | | | | | | | | | | | | | | | | | | | | | |
| 100610.090 | - Other | | X | | | | | | | | | | | | | | | | | | | | | | |

| Tariff line | Description | Base rate | Category | Note | 1st year | 2nd year | 3rd year | 4th year | 5th year | 6th year | 7th year | 8th year | 9th year | 10th year | 11th year | 12th year | 13th year | 14th year | 15th year | 16th year | 17th year | 18th year | 19th year | 20th year | As from 21st year |
|-------------|--|-----------|----------|------|----------|----------|----------|----------|----------|----------|----------|----------|----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|----------------------|
| 1006.20 | Husked (brown) rice | | | | | | | | | | | | | | | | | | | | | | | | |
| 100620.010 | - Imported by Japanese Government according to Article 30 of the Law for Stabilization of Supply-Demand and Price of Staple Food (Law No. 113 of 1994), imported to be purchased and sold by Japanese Government in response to a joint application by seller to and purchaser from Japanese Government according to Article 31 of the Law, imported with certification of Minister of Agriculture, Forestry and Fisheries according to the cabinet order concerning rice and others provided by the cabinet order provided in column 3 of paragraph 1 of Article 34 of the Law or imported as repayment to Japanese Government loan according to paragraph 1 of Article 49 of the Law and provided by relevant cabinet orders | | Xq1 | | | | | | | | | | | | | | | | | | | | | | |
| 100620.090 | - Other | | X | | | | | | | | | | | | | | | | | | | | | | |

| Tariff line | Description | Base rate | Category | Note | 1st year | 2nd year | 3rd year | 4th year | 5th year | 6th year | 7th year | 8th year | 9th year | 10th year | 11th year | 12th year | 13th year | 14th year | 15th year | 16th year | 17th year | 18th year | 19th year | 20th year | As from 21st year |
|-------------|--|-----------|----------|------|----------|----------|----------|----------|----------|----------|----------|----------|----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|----------------------|
| 1006.30 | Semi-milled or wholly milled rice, whether or not polished or glazed | | | | | | | | | | | | | | | | | | | | | | | | |
| 100630.010 | - Imported by Japanese Government according to Article 30 of the Law for Stabilization of Supply-Demand and Price of Staple Food (Law No. 113 of 1994), imported to be purchased and sold by Japanese Government in response to a joint application by seller to and purchaser from Japanese Government according to Article 31 of the Law, imported with certification of Minister of Agriculture, Forestry and Fisheries according to the cabinet order concerning rice and others provided by the cabinet order provided in column 3 of paragraph 1 of Article 34 of the Law or imported as repayment to Japanese Government loan according to paragraph 1 of Article 49 of the Law and provided by relevant cabinet orders | | Xq1 | | | | | | | | | | | | | | | | | | | | | | |
| 100630.090 | - Other | | X | | | | | | | | | | | | | | | | | | | | | | |

| Tariff line | Description | Base rate | Category | Note | 1st year | 2nd year | 3rd year | 4th year | 5th year | 6th year | 7th year | 8th year | 9th year | 10th year | 11th year | 12th year | 13th year | 14th year | 15th year | 16th year | 17th year | 18th year | 19th year | 20th year | As from 21st year |
|-------------|--|-----------|----------|------|----------|----------|----------|----------|----------|----------|----------|----------|----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|----------------------|
| 1006.40 | Broken rice | | | | | | | | | | | | | | | | | | | | | | | | |
| 100640.010 | - Imported by Japanese Government according to Article 30 of the Law for Stabilization of Supply-Demand and Price of Staple Food (Law No. 113 of 1994), imported to be purchased and sold by Japanese Government in response to a joint application by seller to and purchaser from Japanese Government according to Article 31 of the Law, imported with certification of Minister of Agriculture, Forestry and Fisheries according to the cabinet order concerning rice and others provided by the cabinet order provided in column 3 of paragraph 1 of Article 34 of the Law or imported as repayment to Japanese Government loan according to paragraph 1 of Article 49 of the Law and provided by relevant cabinet orders | | Xq1 | | | | | | | | | | | | | | | | | | | | | | |
| 100640.090 | - Other | | X | | | | | | | | | | | | | | | | | | | | | | |
| 10.08 E | Buckwheat, millet and canary seeds; other cereals | | | | | | | | | | | | | | | | | | | | | | | | |
| 1008.10 | Buckwheat | | | | | | | | | | | | | | | | | | | | | | | | |
| 100810.090 | 2 Other | 9.0% | B5 | | 7.5% | 6.0% | 4.5% | 3.0% | 1.5% | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |

| Tariff line | Description | Base rate | Category | Note | 1st year | 2nd year | 3rd year | 4th year | 5th year | 6th year | 7th year | 8th year | 9th year | 10th year | 11th year | 12th year | 13th year | 14th year | 15th year | 16th year | 17th year | 18th year | 19th year | 20th year | As from 21st year |
|-------------|--|--|----------|-------|----------|----------|----------|----------|----------|----------|----------|----------|----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|----------------------|
| 1008.60 | Triticale | | | | | | | | | | | | | | | | | | | | | | | | |
| | 2 Other | | | | | | | | | | | | | | | | | | | | | | | | |
| 100860.210 | - Imported by Japanese Government according to Article 42 of the Law for Stabilization of Supply-Demand and Price of Staple Food (Law No. 113 of 1994), imported to be purchased and sold by Japanese Government in response to a joint application by seller to and purchaser from Japanese Government according to Article 43 of the Law or imported with certification of Minister of Agriculture, Forestry and Fisheries according to the cabinet order concerning wheat and others provided by the cabinet order provided in column 3 of paragraph 1 of Article 45 of the Law | | | | | | | | | | | | | | | | | | | | | | | | |
| | For the tariff rate quota in Japan's Schedule to the WTO Agreement | | Xq1 | | | | | | | | | | | | | | | | | | | | | | |
| | Other | Free Subject to an import mark-up in accordance with Japan's Schedule to the WTO Agreement | TRQ | TRQ-5 | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ |

| Tariff line | Description | Base rate | Category | Note | 1st year | 2nd year | 3rd year | 4th year | 5th year | 6th year | 7th year | 8th year | 9th year | 10th year | 11th year | 12th year | 13th year | 14th year | 15th year | 16th year | 17th year | 18th year | 19th year | 20th year | As from 21st year |
|-------------|-------------|-----------|----------|---|----------|----------|----------|----------|----------|----------|----------|----------|----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|----------------------|
| 100860.290 | - Other | | X | The originating goods classified under this tariff line belong to the subheading 1008.60, in which Japan makes a relevant tariff commitment on the originating goods classified under the tariff line 100860.210. | | | | | | | | | | | | | | | | | | | | | |

| Tariff line | Description | Base rate | Category | Note | 1st year | 2nd year | 3rd year | 4th year | 5th year | 6th year | 7th year | 8th year | 9th year | r 10th year | 11th year | 12th year | 13th year | 14th year | 15th year | 16th year | 17th year | 18th year | 19th year | 20th year | As from 21st year |
|-------------|--|----------------|--------------|------|----------|----------|----------|----------|----------|----------|----------|----------|----------|-------------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|----------------------|
| | Chapter 11 Products of the milling industry; malt; sta | arches; inulir | n; wheat glu | iten | | | | | | | | | | | | | | | | | | | | | |
| 11.01 | | | | | | | | | | | | | | | | | | | | | | | | | |
| 1101.00 | Wheat or meslin flour | | | | | | | | | | | | | | | | | | | | | | | | |
| | - Imported by Japanese Government according to Article 42 of the Law for Stabilization of Supply-Demand and Price of Staple Food (Law No. 113 of 1994), imported to be purchased and sold by Japanese Government in response to a joint application by seller to and purchaser from Japanese Government according to Article 43 of the Law or imported with certification of Minister of Agriculture, Forestry and Fisheries according to the cabinet order concerning wheat and others provided by the cabinet order provided in column 3 of paragraph 1 of Article 45 of the Law | | | | | | | | | | | | | | | | | | | | | | | | |
| 110100.011 | For manufacturing sodium glutamate Note: The imports under this item are to be used as materials for manufacturing sodium glutamate under the supervision of the customs administration | | | | | | | | | | | | | | | | | | | | | | | | |
| | For the tariff rate quota in Japan's Schedule to the WTO Agreement | | Xq1 | | | | | | | | | | | | | | | | | | | | | | |

| Tariff line Description | Base rate | Category | Note | 1st year | 2nd year | 3rd year | 4th year | 5th year | 6th year | 7th year | 8th year | 9th year | 10th year | 11th year | 12th year | 13th year | 14th year | 15th year | 16th year | 17th year | 18th year | 19th year | 20th year | As from 21st year |
|---|---|----------|-------|----------|----------|----------|----------|----------|----------|----------|----------|----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|----------------------|
| Other | 12.5% Subject to an import mark-up in accordance with Japan's Schedule to the WTO Agreement | TRQ | TRQ-4 | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ |
| 110100.091 Other | | | | | | | | | | | | | | | | | | | | | | | | |
| For the tariff rate quota in Japan's Schedule the WTO Agreement | : to | Xq1 | | | | | | | | | | | | | | | | | | | | | | |
| Other | 25.0% Subject to an import mark-up in accordance with Japan's Schedule to the WTO Agreement | TRQ | TRQ-4 | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ |

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

| Tariff line | Description | Base rate | Category | Note | 1st year | 2nd year | 3rd year | 4th year | 5th year | 6th year | 7th year | 8th year | 9th year | 10th year | 11th year | 12th year | 13th year | 14th year | 15th year | 16th year | 17th year | 18th year | 19th year | 20th year | As from 21st year |
|-------------|--|-----------|----------|------|----------|----------|----------|----------|----------|----------|----------|----------|----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|----------------------|
| 11.02 | Cereal flours other than of wheat or meslin | | | | | | | | | | | | | | | | | | | | | | | | |
| 110220.000 | Maize (corn) flour | 21.3% | В7 | | 18.6% | 16.0% | 13.3% | 10.7% | 8.0% | 5.3% | 2.7% | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
| 1102.90 | Other | | | | | | | | | | | | | | | | | | | | | | | | |
| | 1 Barley flour | | | | | | | | | | | | | | | | | | | | | | | | |
| 110290.110 | - Imported by Japanese Government according to Article 42 of the Law for Stabilization of Supply-Demand and Price of Staple Food (Law No. 113 of 1994), imported to be purchased and sold by Japanese Government in response to a joint application by seller to and purchaser from Japanese Government according to Article 43 of the Law or imported with certification of Minister of Agriculture, Forestry and Fisheries according to the cabinet order concerning wheat and others provided by the cabinet order provided in column 3 of paragraph 1 of Article 45 of the Law | | | | | | | | | | | | | | | | | | | | | | | | |
| | For the tariff rate quota in Japan's Schedule to the WTO Agreement | | Xq1 | | | | | | | | | | | | | | | | | | | | | | |

| Tariff line | Description | Base rate | Category | Note | 1st year | 2nd year | 3rd year | 4th year | 5th year | 6th year | 7th year | 8th year | 9th year | 10th year | 11th year | 12th year | 13th year | 14th year | 15th year | 16th year | 17th year | 18th year | 19th year | 20th year | As from 21st year |
|-------------|-------------|---|----------|---|----------|----------|----------|----------|----------|----------|----------|----------|----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|----------------------|
| | Other | 25.0% Subject to an import mark-up in accordance with Japan's Schedule to the WTO Agreement | TRQ | TRQ-7 | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ |
| 110290.190 | - Other | | Λ | The originating goods classified under this tariff line belong to the subheading 1102.90, in which Japan makes a relevant tariff commitment on the originating goods classified under the tariff line 110290.110. | | | | | | | | | | | | | | | | | | | | | |

| Tariff line | Description | Base rate | Category | Note | 1st year | 2nd year | 3rd year | 4th year | 5th year | 6th year | 7th year | 8th year | 9th year | 10th year | 11th year | 12th year | 13th year | 14th year | 15th year | 16th year | 17th year | 18th year | 19th year | 20th year | As from 21st year |
|-------------|--|--|----------|-------|----------|----------|----------|----------|----------|----------|----------|----------|----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|----------------------|
| | 2 Triticale flour | | | | | | | | | | | | | | | | | | | | | | | | |
| 110290.210 | - Imported by Japanese Government according to Article 42 of the Law for Stabilization of Supply-Demand and Price of Staple Food (Law No. 113 of 1994), imported to be purchased and sold by Japanese Government in response to a joint application by seller to and purchaser from Japanese Government according to Article 43 of the Law or imported with certification of Minister of Agriculture, Forestry and Fisheries according to the cabinet order concerning wheat and others provided by the cabinet order provided in column 3 of paragraph 1 of Article 45 of the Law | | | | | | | | | | | | | | | | | | | | | | | | |
| | For the tariff rate quota in Japan's Schedule to the WTO Agreement | | Xq1 | | | | | | | | | | | | | | | | | | | | | | |
| | Other | 25.0% | | | | | | | | | | | | | | | | | | | | | | | |
| | | Subject to an import mark-up in accordance with Japan's Schedule to the WTO Agreement | TRQ | TRQ-4 | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ |

| Tariff line | Description | Base rate | Category | Note | 1st year | 2nd year | 3rd year | 4th year | 5th year | 6th year | 7th year | 8th year | 9th year | 10th year | 11th year | 12th year | 13th year | 14th year | 15th year | 16th year | 17th year | 18th year | 19th year | 20th year | As from 21st year |
|-------------|-------------|-----------|----------|--|----------|----------|----------|----------|----------|----------|----------|----------|----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|----------------------|
| 110290.290 | - Other | | | The originating | | | | | | | | | | | | | | | | | | | | | |
| | | | | goods classified under this | | | | | | | | | | | | | | | | | | | | | |
| | | | | tariff line belong to the | | | | | | | | | | | | | | | | | | | | | |
| | | | X | subheading 1102.90, in which Japan | | | | | | | | | | | | | | | | | | | | | |
| | | | | makes a relevant tariff | | | | | | | | | | | | | | | | | | | | | |
| | | | | on the originating | | | | | | | | | | | | | | | | | | | | | |
| | | | | goods classified under the | | | | | | | | | | | | | | | | | | | | | |
| | | | | tariff line 110290.210. | | | | | | | | | | | | | | | | | | | | | |

| Tariff line | Description | Base rate | Category | Note 1st year | 2nd year | 3rd year | 4th year | 5th year | 6th year | 7th year | 8th year | 9th year | 10th year | 11th year | 12th year | 13th year | 14th year | 15th year | 16th year | 17th year | 18th year | 19th year | 20th year | As from 21st year |
|-------------|---|-----------|----------|---------------|----------|----------|----------|----------|----------|----------|----------|----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|----------------------|
| | 3 Rice flour | | | | | | | | | | | | | | | | | | | | | | | |
| 110290.310 | - Imported by Japanese Government according to Article 30 of the Law for Stabilization of Supply-Demand and Price of Staple Food (Law No. 113 of 1994), imported to be purchased and sold by Japanese Government in response to a joint application by seller to and purchaser from Japanese Government according to Article 31 of the Law, imported with certification of Minister of Agriculture, Forestry and Fisheries according to the cabinet order concerning rice and others provided by the cabinet order provided in column 3 of paragraph 1 of Article 34 of the Law | | Xq1 | | | | | | | | | | | | | | | | | | | | | |
| 110290.390 | - Other | | X | | | | | | | | | | | | | | | | | | | | | |
| | 4 Other | | | | | | | | | | | | | | | | | | | | | | | |
| 110290.410 | - Rye flour | 15.0% | B5 | 12.5% | 10.0% | 7.5% | 5.0% | 2.5% | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
| 110290.490 | - Other | 21.3% | В5 | 17.8% | 14.2% | 10.7% | 7.1% | 3.6% | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |

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

| Tariff line | Description | Base rate | Category | Note | 1st year | 2nd year | 3rd year | 4th year | 5th year | 6th year | 7th year | 8th year | 9th year | 10th year | 11th year | 12th year | 13th year | 14th year | 15th year | 16th year | 17th year | 18th year | 19th year | 20th year | As from 21st year |
|-------------|-----------------|-----------|----------|---|----------|----------|----------|----------|----------|----------|----------|----------|----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|----------------------|
| 110311.090 | - Other | | X | The originating goods classified under this tariff line belong to the subheading 1103.11, in which Japan makes a relevant tariff commitment on the originating goods classified under the tariff line 110311.010. | | | | | | | | | | | | | | | | | | | | | |
| 110313.000 | Of maize (corn) | 21.3% | В7 | | 18.6% | 16.0% | 13.3% | 10.7% | 8.0% | 5.3% | 2.7% | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |

| Tariff line | Description | Base rate | Category | Note | 1st year | 2nd year | 3rd year | 4th year | 5th year | 6th year | 7th year | 8th year | 9th year | 10th year | 11th year | 12th year | 13th year | 14th year | 15th year | 16th year | 17th year | 18th year | 19th year | 20th year | As from 21st year |
|-------------|--|-----------|----------|------|----------|----------|----------|----------|----------|----------|----------|----------|----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|----------------------|
| 1103.19 | Of other cereals | | | | | | | | | | | | | | | | | | | | | | | | |
| | 1 Of barley | | | | | | | | | | | | | | | | | | | | | | | | |
| 110319.110 | - Imported by Japanese Government according to Article 42 of the Law for Stabilization of Supply-Demand and Price of Staple Food (Law No. 113 of 1994), imported to be purchased and sold by Japanese Government in response to a joint application by seller to and purchaser from Japanese Government according to Article 43 of the Law or imported with certification of Minister of Agriculture, Forestry and Fisheries according to the cabinet order concerning wheat and others provided by the cabinet order provided in column 3 of paragraph 1 of Article 45 of the Law | | | | | | | | | | | | | | | | | | | | | | | | |
| | For the tariff rate quota in Japan's Schedule to the WTO Agreement | | Xq1 | | | | | | | | | | | | | | | | | | | | | | |

| Tariff line | Description | Base rate | Category | Note | 1st year | 2nd year | 3rd year | 4th year | 5th year | 6th year | 7th year | 8th year | 9th year | 10th year | 11th year | 12th year | 13th year | 14th year | 15th year | 16th year | 17th year | 18th year | 19th year | 20th year | As from 21st year |
|-------------|-------------|---|----------|---|----------|----------|----------|----------|----------|----------|----------|----------|----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|----------------------|
| | | 20.0% Subject to an import mark-up in accordance with Japan's Schedule to the WTO Agreement | TRQ | TRQ-7 | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ |
| 110319.190 | - Other | | X | The originating goods classified under this tariff line belong to the subheading 1103.19, in which Japan makes a relevant tariff commitment on the originating goods classified under the tariff line 110319.110. | | | | | | | | | | | | | | | | | | | | | |

| Tariff line | Description | Base rate | Category | Note | 1st year | 2nd year | 3rd year | 4th year | 5th year | 6th year | 7th year | 8th year | 9th year | 10th year | 11th year | 12th year | 13th year | 14th year | 15th year | 16th year | 17th year | 18th year | 19th year | 20th year | As from 21st year |
|-------------|--|-----------|----------|------|----------|----------|----------|----------|----------|----------|----------|----------|----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|----------------------|
| | 2 Of triticale | | | | | | | | | | | | | | | | | | | | | | | | |
| 110319.210 | - Imported by Japanese Government according to Article 42 of the Law for Stabilization of Supply-Demand and Price of Staple Food (Law No. 113 of 1994), imported to be purchased and sold by Japanese Government in response to a joint application by seller to and purchaser from Japanese Government according to Article 43 of the Law or imported with certification of Minister of Agriculture, Forestry and Fisheries according to the cabinet order concerning wheat and others provided by the cabinet order provided in column 3 of paragraph 1 of Article 45 of the Law | | | | | | | | | | | | | | | | | | | | | | | | |
| | For the tariff rate quota in Japan's Schedule to the WTO Agreement | | Xq1 | | | | | | | | | | | | | | | | | | | | | | |

| Tariff line | Description | Base rate | Category | Note | 1st year | 2nd year | 3rd year | 4th year | 5th year | 6th year | 7th year | 8th year | 9th year | 10th year | 11th year | 12th year | 13th year | 14th year | 15th year | 16th year | 17th year | 18th year | 19th year | 20th year | As from 21st year |
|-------------|-------------|---|----------|---|----------|----------|----------|----------|----------|----------|----------|----------|----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|----------------------|
| | | 20.0% Subject to an import mark-up in accordance with Japan's Schedule to the WTO Agreement | TRQ | TRQ-4 | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ |
| 110319.290 | - Other | | X | The originating goods classified under this tariff line belong to the subheading 1103.19, in which Japan makes a relevant tariff commitment on the originating goods classified under the tariff line 110319.210. | | | | | | | | | | | | | | | | | | | | | |

| Tariff line | Description | Base rate | Category | Note | 1st year | 2nd year | 3rd year | 4th year | 5th year | 6th year | 7th year | 8th year | 9th year | 10th year | 11th year | 12th year | 13th year | 14th year | 15th year | 16th year | 17th year | 18th year | 19th year | 20th year | As from 21st year |
|-------------|---|-----------|----------|------|----------|----------|----------|----------|----------|----------|----------|----------|----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|----------------------|
| 110319.400 | 3 Of oats | 12.0% | B5 | | 10.0% | 8.0% | 6.0% | 4.0% | 2.0% | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
| | 4 Of rice | | | | | | | | | | | | | | | | | | | | | | | | |
| 110319.510 | - Imported by Japanese Government according to Article 30 of the Law for Stabilization of Supply-Demand and Price of Staple Food (Law No. 113 of 1994), imported to be purchased and sold by Japanese Government in response to a joint application by seller to and purchaser from Japanese Government according to Article 31 of the Law, imported with certification of Minister of Agriculture, Forestry and Fisheries according to the cabinet order concerning rice and others provided by the cabinet order provided in column 3 of paragraph 1 of Article 34 of the Law | | Xq1 | | | | | | | | | | | | | | | | | | | | | | |
| 110319.590 | - Other | | X | | | | | | | | | | | | | | | | | | | | | | |
| 110319.300 | 5 Other | 17.0% | В5 | | 14.2% | 11.3% | 8.5% | 5.7% | 2.8% | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |

| Tariff line | Description | Base rate | Category | Note | 1st year | 2nd year | 3rd year | 4th year | 5th year | 6th year | 7th year | 8th year | 9th year | 10th year | 11th year | 12th year | 13th year | 14th year | 15th year | 16th year | 17th year | 18th year | 19th year | 20th year | As from 21st year |
|-------------|--|-----------|----------|------|----------|----------|----------|----------|----------|----------|----------|----------|----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|----------------------|
| 1103.20 | Pellets | | | | | | | | | | | | | | | | | | | | | | | | |
| | 1 Of wheat | | | | | | | | | | | | | | | | | | | | | | | | |
| 110320.110 | - Imported by Japanese Government according to Article 42 of the Law for Stabilization of Supply-Demand and Price of Staple Food (Law No. 113 of 1994), imported to be purchased and sold by Japanese Government in response to a joint application by seller to and purchaser from Japanese Government according to Article 43 of the Law or imported with certification of Minister of Agriculture, Forestry and Fisheries according to the cabinet order concerning wheat and others provided by the cabinet order provided in column 3 of paragraph 1 of Article 45 of the Law | | | | | | | | | | | | | | | | | | | | | | | | |
| | For the tariff rate quota in Japan's Schedule to the WTO Agreement | | Xq1 | | | | | | | | | | | | | | | | | | | | | | |

| Tariff line | Description | Base rate | Category | Note | 1st year | 2nd year | 3rd year | 4th year | 5th year | 6th year | 7th year | 8th year | 9th year | 10th year | 11th year | 12th year | 13th year | 14th year | 15th year | 16th year | 17th year | 18th year | 19th year | 20th year | As from 21st year |
|-------------|-------------|---|----------|---|----------|----------|----------|----------|----------|----------|----------|----------|----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|----------------------|
| | Other | 25.0% Subject to an import mark-up in accordance with Japan's Schedule to the WTO Agreement | TRQ | TRQ-4 | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ |
| 110320.190 | - Other | | | The originating goods classified under this tariff line belong to the subheading 1103.20, in which Japan makes a relevant tariff commitment on the originating goods classified under the tariff line 110320.110. | | | | | | | | | | | | | | | | | | | | | |

| Tariff line | Description | Base rate | Category | Note | 1st year | 2nd year | 3rd year | 4th year | 5th year | 6th year | 7th year | 8th year | 9th year | 10th year | 11th year | 12th year | 13th year | 14th year | 15th year | 16th year | 17th year | 18th year | 19th year | 20th year | As from 21st year |
|-------------|---|-----------|----------|------|----------|----------|----------|----------|----------|----------|----------|----------|----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|----------------------|
| 110320.200 | 2 Of oats | 12.0% | В7 | | 10.5% | 9.0% | 7.5% | 6.0% | 4.5% | 3.0% | 1.5% | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
| | 3 Of maize (corn) or rice | | | | | | | | | | | | | | | | | | | | | | | | |
| 110320.310 | (1) Of maize (corn) | 21.3% | В7 | | 18.6% | 16.0% | 13.3% | 10.7% | 8.0% | 5.3% | 2.7% | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
| | (2) Of rice | | | | | | | | | | | | | | | | | | | | | | | | |
| 110320.350 | - Imported by Japanese Government according to Article 30 of the Law for Stabilization of Supply-Demand and Price of Staple Food (Law No. 113 of 1994), imported to be purchased and sold by Japanese Government in response to a joint application by seller to and purchaser from Japanese Government according to Article 31 of the Law, imported with certification of Minister of Agriculture, Forestry and Fisheries according to the cabinet order concerning rice and others provided by the cabinet order provided in column 3 of paragraph 1 of Article 34 of the Law | | Xq1 | | | | | | | | | | | | | | | | | | | | | | |
| 110320.390 | - Other | | X | | | | | | | | | | | | | | | | | | | | | | |

| Tariff line | Description | Base rate | Category | Note | 1st year | 2nd year | 3rd year | 4th year | 5th year | 6th year | 7th year | 8th year | 9th year | 10th year | 11th year | 12th year | 13th year | 14th year | 15th year | 16th year | 17th year | 18th year | 19th year | 20th year | As from 21st year |
|-------------|--|-----------|----------|------|----------|----------|----------|----------|----------|----------|----------|----------|----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|----------------------|
| | 4 Of barley | | | | | | | | | | | | | | | | | | | | | | | | |
| 110320.410 | - Imported by Japanese Government according to Article 42 of the Law for Stabilization of Supply-Demand and Price of Staple Food (Law No. 113 of 1994), imported to be purchased and sold by Japanese Government in response to a joint application by seller to and purchaser from Japanese Government according to Article 43 of the Law or imported with certification of Minister of Agriculture, Forestry and Fisheries according to the cabinet order concerning wheat and others provided by the cabinet order provided in column 3 of paragraph 1 of Article 45 of the Law | | | | | | | | | | | | | | | | | | | | | | | | |
| | For the tariff rate quota in Japan's Schedule to the WTO Agreement | | Xq1 | | | | | | | | | | | | | | | | | | | | | | |

| Tariff line | Description | Base rate | Category | Note | 1st year | 2nd year | 3rd year | 4th year | 5th year | 6th year | 7th year | 8th year | 9th year | 10th year | 11th year | 12th year | 13th year | 14th year | 15th year | 16th year | 17th year | 18th year | 19th year | 20th year | As from 21st year |
|-------------|-------------|---|----------|---|----------|----------|----------|----------|----------|----------|----------|----------|----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|----------------------|
| | | 20.0% Subject to an import mark-up in accordance with Japan's Schedule to the WTO Agreement | TRQ | TRQ-7 | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ |
| 110320.490 | - Other | | X | The originating goods classified under this tariff line belong to the subheading 1103.20, in which Japan makes a relevant tariff commitment on the originating goods classified under the tariff line 110320.410. | | | | | | | | | | | | | | | | | | | | | |

| Tariff line | Description | Base rate | Category | Note | 1st year | 2nd year | 3rd year | 4th year | 5th year | 6th year | 7th year | 8th year | 9th year | 10th year | 11th year | 12th year | 13th year | 14th year | 15th year | 16th year | 17th year | 18th year | 19th year | 20th year | As from 21st year |
|-------------|--|---|----------|-------|----------|----------|----------|----------|----------|----------|----------|----------|----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|----------------------|
| | 5 Of triticale | | | | | | | | | | | | | | | | | | | | | | | | |
| 110320.510 | - Imported by Japanese Government according to Article 42 of the Law for Stabilization of Supply-Demand and Price of Staple Food (Law No. 113 of 1994), imported to be purchased and sold by Japanese Government in response to a joint application by seller to and purchaser from Japanese Government according to Article 43 of the Law or imported with certification of Minister of Agriculture, Forestry and Fisheries according to the cabinet order concerning wheat and others provided by the cabinet order provided in column 3 of paragraph 1 of Article 45 of the Law | | | | | | | | | | | | | | | | | | | | | | | | |
| | For the tariff rate quota in Japan's Schedule to the WTO Agreement | | Xq1 | | | | | | | | | | | | | | | | | | | | | | |
| | | 20.0% Subject to an import mark-up in accordance with Japan's Schedule to the WTO Agreement | TRQ | TRQ-4 | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ |

| Tariff line | Desc | cription | Base rate | Category | Note | 1st year | 2nd year | 3rd year | 4th year | 5th year | 6th year | 7th year | 8th year | 9th year | 10th year | 11th year | 12th year | 13th year | 14th year | 15th year | 16th year | 17th year | 18th year | 19th year | 20th year | As from 21st year |
|-------------|---|---|-----------|----------|---|----------|----------|----------|----------|----------|----------|----------|----------|----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|----------------------|
| 110320.590 | - Other | | | x | The originating goods classified under this tariff line belong to the subheading 1103.20, in which Japan makes a relevant tariff commitment on the originating goods classified under the tariff line 110320.510. | | | | | | | | | | | | | | | | | | | | | |
| 110320.600 | 6 Other | | 17.0% | В7 | | 14.9% | 12.8% | 10.6% | 8.5% | 6.4% | 4.3% | 2.1% | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
| 11.04 | Cereal grains otherwise v hulled, rolled, flaked, per except rice of heading 10 whole, rolled, flaked or g | earled, sliced or kibbled), 0.06; germ of cereals, | | | | | | | | | | | | | | | | | | | | | | | | |
| | Rolled or flaked grain | ins | | | | | | | | | | | | | | | | | | | | | | | | |
| 110412.000 | Of oats | | 12.0% | B5 | | 10.0% | 8.0% | 6.0% | 4.0% | 2.0% | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |

| Tariff line | Description | Base rate | Category | Note | 1st year | 2nd year | 3rd year | 4th year | 5th year | 6th year | 7th year | 8th year | 9th year | 10th year | 11th year | 12th year | 13th year | 14th year | 15th year | 16th year | 17th year | 18th year | 19th year | 20th year | As from 21st year |
|-------------|--|-----------|----------|------|----------|----------|----------|----------|----------|----------|----------|----------|----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|----------------------|
| 1104.19 | Of other cereals | | | | | | | | | | | | | | | | | | | | | | | | |
| | 1 Of wheat or triticale | | | | | | | | | | | | | | | | | | | | | | | | |
| | [1] Of wheat | | | | | | | | | | | | | | | | | | | | | | | | |
| 110419.111 | - Imported by Japanese Government according to Article 42 of the Law for Stabilization of Supply-Demand and Price of Staple Food (Law No. 113 of 1994), imported to be purchased and sold by Japanese Government in response to a joint application by seller to and purchaser from Japanese Government according to Article 43 of the Law or imported with certification of Minister of Agriculture, Forestry and Fisheries according to the cabinet order concerning wheat and others provided by the cabinet order provided in column 3 of paragraph 1 of Article 45 of the Law | | | | | | | | | | | | | | | | | | | | | | | | |
| | For the tariff rate quota in Japan's Schedule to the WTO Agreement | | Xq1 | | | | | | | | | | | | | | | | | | | | | | |

| Tariff line | Description | Base rate | Category | Note | 1st year | 2nd year | 3rd year | 4th year | 5th year | 6th year | 7th year | 8th year | 9th year | 10th year | 11th year | 12th year | 13th year | 14th year | 15th year | 16th year | 17th year | 18th year | 19th year | 20th year | As from 21st year |
|-------------|-------------|---|----------|---|----------|----------|----------|----------|----------|----------|----------|----------|----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|----------------------|
| | | 25.0% Subject to an import mark-up in accordance with Japan's Schedule to the WTO Agreement | TRQ | TRQ-4 | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ |
| 110419.119 | - Other | | X | The originating goods classified under this tariff line belong to the subheading 1104.19, in which Japan makes a relevant tariff commitment on the originating goods classified under the tariff line 110419.111. | | | | | | | | | | | | | | | | | | | | | |

| Tariff line | Description | Base rate | Category | Note | 1st year | 2nd year | 3rd year | 4th year | 5th year | 6th year | 7th year | 8th year | 9th year | 10th year | 11th year | 12th year | 13th year | 14th year | 15th year | 16th year | 17th year | 18th year | 19th year | 20th year | As from 21st year |
|-------------|--|-----------|----------|------|----------|----------|----------|----------|----------|----------|----------|----------|----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|----------------------|
| | [2] Of triticale | | | | | | | | | | | | | | | | | | | | | | | | |
| 110419.121 | - Imported by Japanese Government according to Article 42 of the Law for Stabilization of Supply-Demand and Price of Staple Food (Law No. 113 of 1994), imported to be purchased and sold by Japanese Government in response to a joint application by seller to and purchaser from Japanese Government according to Article 43 of the Law or imported with certification of Minister of Agriculture, Forestry and Fisheries according to the cabinet order concerning wheat and others provided by the cabinet order provided in column 3 of paragraph 1 of Article 45 of the Law | | | | | | | | | | | | | | | | | | | | | | | | |

| Tariff line | Description | Base rate | Category | Note | 1st year | 2nd year | 3rd year | 4th year | 5th year | 6th year | 7th year | 8th year | 9th year | 10th year | 11th year | 12th year | 13th year | 14th year | 15th year | 16th year | 17th year | 18th year | 19th year | 20th year | As from 21st year |
|-------------|--|--|----------|---|----------|----------|----------|----------|----------|----------|----------|----------|----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|----------------------|
| | For the tariff rate quota in Japan's Schedule to the WTO Agreement | | Xq1 | | | | | | | | | | | | | | | | | | | | | | |
| | Other | 20.0% | | | | | | | | | | | | | | | | | | | | | | | |
| | | Subject to an import mark-up in accordance with Japan's Schedule to the WTO Agreement | TRQ | TRQ-4 | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ |
| 110419.129 | - Other | | X | The originating goods classified under this tariff line belong to the subheading 1104.19, in which Japan makes a relevant tariff commitment on the originating goods classified under the tariff line 110419.121. | | | | | | | | | | | | | | | | | | | | | |

| Tariff line | Description | Base rate | Category | Note | 1st year | 2nd year | 3rd year | 4th year | 5th year | 6th year | 7th year | 8th year | 9th year | 10th year | 11th year | 12th year | 13th year | 14th year | 15th year | 16th year | 17th year | 18th year | 19th year | 20th year | As from 21st year |
|-------------|---|-----------|----------|------|----------|----------|----------|----------|----------|----------|----------|----------|----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|----------------------|
| | 2 Of maize (corn) or rice | | | | | | | | | | | | | | | | | | | | | | | | |
| 110419.210 | (1) Of maize (corn) | 21.3% | B5 | | 17.8% | 14.2% | 10.7% | 7.1% | 3.6% | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
| | (2) Of rice | | | | | | | | | | | | | | | | | | | | | | | | |
| 110419.250 | - Imported by Japanese Government according to Article 30 of the Law for Stabilization of Supply-Demand and Price of Staple Food (Law No. 113 of 1994), imported to be purchased and sold by Japanese Government in response to a joint application by seller to and purchaser from Japanese Government according to Article 31 of the Law, imported with certification of Minister of Agriculture, Forestry and Fisheries according to the cabinet order concerning rice and others provided by the cabinet order provided in column 3 of paragraph 1 of Article 34 of the Law | | Xq1 | | | | | | | | | | | | | | | | | | | | | | |
| 110419.290 | - Other | | X | | | | | | | | | | | | | | | | | | | | | | |

| Tariff line | Description | Base rate | Category | Note | 1st year | 2nd year | 3rd year | 4th year | 5th year | 6th year | 7th year | 8th year | 9th year | 10th year | 11th year | 12th year | 13th year | 14th year | 15th year | 16th year | 17th year | 18th year | 19th year | 20th year | As from 21st year |
|-------------|--|---|----------|-------|----------|----------|----------|----------|----------|----------|----------|----------|----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|----------------------|
| | 3 Of barley | | | | | | | | | | | | | | | | | | | | | | | | |
| 110419.410 | - Imported by Japanese Government according to Article 42 of the Law for Stabilization of Supply-Demand and Price of Staple Food (Law No. 113 of 1994), imported to be purchased and sold by Japanese Government in response to a joint application by seller to and purchaser from Japanese Government according to Article 43 of the Law or imported with certification of Minister of Agriculture, Forestry and Fisheries according to the cabinet order concerning wheat and others provided by the cabinet order provided in column 3 of paragraph 1 of Article 45 of the Law | | | | | | | | | | | | | | | | | | | | | | | | |
| | For the tariff rate quota in Japan's Schedule to the WTO Agreement | | Xq1 | | | | | | | | | | | | | | | | | | | | | | |
| | | 20.0% Subject to an import mark-up in accordance with Japan's Schedule to the WTO Agreement | TRQ | TRQ-7 | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ |

| Tariff line | Description | Base rate | Category | Note | 1st year | 2nd year | 3rd year | 4th year | 5th year | 6th year | 7th year | 8th year | 9th year | 10th year | 11th year | 12th year | 13th year | 14th year | 15th year | 16th year | 17th year | 18th year | 19th year | 20th year | As from 21st year |
|-------------|---|-----------|----------|---|----------|----------|----------|----------|----------|----------|----------|----------|----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|----------------------|
| 110419.490 | - Other | | Х | The originating goods classified under this tariff line belong to the subheading 1104.19, in which Japan makes a relevant tariff commitment on the originating goods classified under the tariff line 110419.410. | | | | | | | | | | | | | | | | | | | | | |
| | Other worked grains (for example, hulled, pearled, sliced or kibbled) | | | | | | | | | | | | | | | | | | | | | | | | |
| 110422.000 | Of oats | 12.0% | B10 | | 10.9% | 9.8% | 8.7% | 7.6% | 6.5% | 5.5% | 4.4% | 3.3% | 2.2% | 1.1% | Free |
| 1104.23 | Of maize (corn) | | | | | | | | | | | | | | | | | | | | | | | | |
| 110423.010 | 1 Intended for use in the manufacture of cornflakes | 16.2% | В7 | | 14.2% | 12.2% | 10.1% | 8.1% | 6.1% | 4.1% | 2.0% | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
| 110423.090 | 2 Other | 18.0% | В5 | | 15.0% | 12.0% | 9.0% | 6.0% | 3.0% | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |

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

| Tariff line | Description | Base rate | Category | Note | 1st year | 2nd year | 3rd year | 4th year | 5th year | 6th year | 7th year | 8th year | 9th year | 10th year | 11th year | 12th year | 13th year | 14th year | 15th year | 16th year | 17th year | 18th year | 19th year | 20th year | As from 21st year |
|-------------|-------------|---|----------|---|----------|----------|----------|----------|----------|----------|----------|----------|----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|----------------------|
| | Other | 25.0% Subject to ar import mark-up in accordance with Japan's Schedule to the WTO Agreement | TRQ | TRQ-4 | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ |
| 110429.119 | - Other | | | The originating goods classified under this subheading 1104.29, in which Japan makes a relevant tariff commitment on the originating goods classified under the tariff line 110429.111. | | | | | | | | | | | | | | | | | | | | | |

| Tariff line | Description | Base rate | Category | Note | 1st year | 2nd year | 3rd year | 4th year | 5th year | 6th year | 7th year | 8th year | 9th year | 10th year | 11th year | 12th year | 13th year | 14th year | 15th year | 16th year | 17th year | 18th year | 19th year | 20th year | As from 21st year |
|-------------|--|-----------|----------|------|----------|----------|----------|----------|----------|----------|----------|----------|----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|----------------------|
| | [2] Of triticale | | | | | | | | | | | | | | | | | | | | | | | | |
| 110429.121 | - Imported by Japanese Government according to Article 42 of the Law for Stabilization of Supply-Demand and Price of Staple Food (Law No. 113 of 1994), imported to be purchased and sold by Japanese Government in response to a joint application by seller to and purchaser from Japanese Government according to Article 43 of the Law or imported with certification of Minister of Agriculture, Forestry and Fisheries according to the cabinet order concerning wheat and others provided by the cabinet order provided in column 3 of paragraph 1 of Article 45 of the Law | | | | | | | | | | | | | | | | | | | | | | | | |
| | For the tariff rate quota in Japan's Schedule to the WTO Agreement | | Xq1 | | | | | | | | | | | | | | | | | | | | | | |

| Tariff line | Description | Base rate | Category | Note | 1st year | 2nd year | 3rd year | 4th year | 5th year | 6th year | 7th year | 8th year | 9th year | 10th year | 11th year | 12th year | 13th year | 14th year | 15th year | 16th year | 17th year | 18th year | 19th year | 20th year | As from 21st year |
|-------------|-------------|---|----------|---|----------|----------|----------|----------|----------|----------|----------|----------|----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|----------------------|
| | Other | 20.0% Subject to ar import mark-up in accordance with Japan's Schedule to the WTO Agreement | TRQ | TRQ-4 | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ |
| 110429.129 | - Other | | Λ | The originating goods classified under this tariff line belong to the subheading 1104.29, in which Japan makes a relevant tariff commitment on the originating goods classified under the tariff line 110429.121. | | | | | | | | | | | | | | | | | | | | | |

| Tariff line | Description | Base rate | Category | Note | 1st year | 2nd year | 3rd year | 4th year | 5th year | 6th year | 7th year | 8th year | 9th year | 10th year | 11th year | 12th year | 13th year | 14th year | 15th year | 16th year | 17th year | 18th year | 19th year | 20th year | As from 21st year |
|-------------|---|-----------|----------|------|----------|----------|----------|----------|----------|----------|----------|----------|----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|----------------------|
| | 2 Of rice | | | | | | | | | | | | | | | | | | | | | | | | |
| 110429.250 | - Imported by Japanese Government according to Article 30 of the Law for Stabilization of Supply-Demand and Price of Staple Food (Law No. 113 of 1994), imported to be purchased and sold by Japanese Government in response to a joint application by seller to and purchaser from Japanese Government according to Article 31 of the Law, imported with certification of Minister of Agriculture, Forestry and Fisheries according to the cabinet order concerning rice and others provided by the cabinet order provided in column 3 of paragraph 1 of Article 34 of the Law | | Xq1 | | | | | | | | | | | | | | | | | | | | | | |
| 110429.290 | - Other | | X | | | | | | | | | | | | | | | | | | | | | | |

| Tariff line | Description | Base rate | Category | Note | 1st year | 2nd year | 3rd year | 4th year | 5th year | 6th year | 7th year | 8th year | 9th year | 10th year | 11th year | 12th year | 13th year | 14th year | 15th year | 16th year | 17th year | 18th year | 19th year | 20th year | As from 21st year |
|-------------|--|-----------|----------|------|----------|----------|----------|----------|----------|----------|----------|----------|----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|----------------------|
| | 3 Of barley | | | | | | | | | | | | | | | | | | | | | | | | |
| 110429.410 | - Imported by Japanese Government according to Article 42 of the Law for Stabilization of Supply-Demand and Price of Staple Food (Law No. 113 of 1994), imported to be purchased and sold by Japanese Government in response to a joint application by seller to and purchaser from Japanese Government according to Article 43 of the Law or imported with certification of Minister of Agriculture, Forestry and Fisheries according to the cabinet order concerning wheat and others provided by the cabinet order provided in column 3 of paragraph 1 of Article 45 of the Law | | | | | | | | | | | | | | | | | | | | | | | | |
| | For the tariff rate quota in Japan's Schedule to the WTO Agreement | | Xq1 | | | | | | | | | | | | | | | | | | | | | | |

| Tariff line | Description | Base rate | Category | Note | 1st year | 2nd year | 3rd year | 4th year | 5th year | 6th year | 7th year | 8th year | 9th year | 10th year | 11th year | 12th year | 13th year | 14th year | 15th year | 16th year | 17th year | 18th year | 19th year | 20th year | As from 21st year |
|-------------|-------------|---|----------|---|----------|----------|----------|----------|----------|----------|----------|----------|----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|----------------------|
| | | 20.0% Subject to an import mark-up in accordance with Japan's Schedule to the WTO Agreement | TRQ | TRQ-7 | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ |
| 110429.490 | - Other | | X | The originating goods classified under this tariff line belong to the subheading 1104.29, in which Japan makes a relevant tariff commitment on the originating goods classified under the tariff line 110429.410. | | | | | | | | | | | | | | | | | | | | | |

| Tariff line | Description | Base rate | Category | Note | 1st year | 2nd year | 3rd year | 4th year | 5th year | 6th year | 7th year | 8th year | 9th year | 10th year | 11th year | 12th year | 13th year | 14th year | 15th year | 16th year | 17th year | 18th year | 19th year | 20th year | As from 21st year |
|-------------|--|-----------|----------|------|----------|----------|----------|----------|----------|----------|----------|----------|----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|----------------------|
| | 4 Other | | | | | | | | | | | | | | | | | | | | | | | | year |
| 110429.310 | - Of buckwheat | 17.0% | В5 | | 14.2% | 11.3% | 8.5% | 5.7% | 2.8% | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
| 110430.000 | Germ of cereals, whole, rolled, flaked or ground | 17.0% | R5 | | 16.2% | 15.5% | 14.7% | 13.9% | 13.1% | 12.4% | 11.6% | 10.8% | 10.0% | 9.3% | 8.5% | 8.5% | 8.5% | 8.5% | 8.5% | 8.5% | 8.5% | 8.5% | 8.5% | 8.5% | 8.5% |
| 11.05 | Flour, meal, powder, flakes, granules and pellets of potatoes | | | | | | | | | | | | | | | | | | | | | | | | |
| 110510.000 | Flour, meal and powder | 20.0% | В7 | | 17.5% | 15.0% | 12.5% | 10.0% | 7.5% | 5.0% | 2.5% | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
| 110520.000 | Flakes, granules and pellets | 20.0% | B5 | | 16.7% | 13.3% | 10.0% | 6.7% | 3.3% | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
| | Flour, meal and powder of the dried leguminous vegetables of heading 07.13, of sago or of roots or tubers of heading 07.14 or of the products of Chapter 8 | | | | | | | | | | | | | | | | | | | | | | | | |
| 110610.000 | Of the dried leguminous vegetables of heading 07.13 | 13.6% | B10 | | 12.4% | 11.1% | 9.9% | 8.7% | 7.4% | 6.2% | 4.9% | 3.7% | 2.5% | 1.2% | Free |
| 1106.20 | Of sago or of roots or tubers of heading 07.14 | | | | | | | | | | | | | | | | | | | | | | | | |
| | - Of manioc | | | | | | | | | | | | | | | | | | | | | | | | |
| 110620.190 | Other | 15.0% | R5 | | 14.3% | 13.6% | 13.0% | 12.3% | 11.6% | 10.9% | 10.2% | 9.5% | 8.9% | 8.2% | 7.5% | 7.5% | 7.5% | 7.5% | 7.5% | 7.5% | 7.5% | 7.5% | 7.5% | 7.5% | 7.5% |
| 110620.200 | - Other | 21.3% | B5 | | 17.8% | 14.2% | 10.7% | 7.1% | 3.6% | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
| 1106.30 | Of the products of Chapter 8 | | | | | | | | | | | | | | | | | | | | | | | | |
| | - Flour, meal and powder of bananas | | | | | | | | | | | | | | | | | | | | | | | | |
| 110630.190 | Other | 15.0% | В5 | | 12.5% | 10.0% | 7.5% | 5.0% | 2.5% | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
| 110630.200 | - Other | 15.0% | В5 | | 12.5% | 10.0% | 7.5% | 5.0% | 2.5% | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |

| Tariff line | Description | Base rate | Category | Note | 1st year | 2nd year | 3rd year | 4th year | 5th year | 6th year | 7th year | 8th year | 9th year | 10th year | 11th year | 12th year | 13th year | 14th year | 15th year | 16th year | 17th year | 18th year | 19th year | 20th year | As from 21st year |
|-------------|---|--------------|----------|--------|--------------|--------------|--------------|--------------|--------------|-------------|-------------|-------------|-------------|-------------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|----------------------|
| 11.07 | Malt, whether or not roasted | | | | | | | | | | | | | | | | | | | | | | | | |
| 1107.10 | Not roasted | | | | | | | | | | | | | | | | | | | | | | | | |
| | - For the quantity within the limits of a tariff quota stipulated by a cabinet order which is effective at the time of import and under the conditions set out by relevant regulations which are effective at the time of import Note: The tariff quota shall be calculated on the basis of the quantity of prospective domestic demand in the coming fiscal year (April-March) with deduction of the quantity of prospective domestic production, and also in consideration of international market situation and other relevant conditions (hereinafter in this heading referred to as "the Pooled Quota") | | | | | | | | | | | | | | | | | | | | | | | | |
| 110710.011 | Fumigated with peat | | Xq2 | | | | | | | | | | | | | | | | | | | | | | |
| 110710.021 | Other | | Xq2 | | | | | | | | | | | | | | | | | | | | | | |
| | - Other | | | | | | | | | | | | | | | | | | | | | | | | |
| 110710.019 | Fumigated with peat | 21.30 yen/kg | B10 | | 19.36 yen/kg | 17.43 yen/kg | 15.49 yen/kg | 13.55 yen/kg | 11.62 yen/kg | 9.68 yen/kg | 7.75 yen/kg | 5.81 yen/kg | 3.87 yen/kg | 1.94 yen/kg | Free |
| 110710.029 | Other | 21.30 yen/kg | TRQ | TRQ-10 | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ |
| 1107.20 | Roasted | | | | | | | | | | | | | | | | | | | | | | | | |
| 110720.010 | - For "the Pooled Quota" | | Xq2 | | | | | | | | | | | | | | | | | | | | | | |
| 110720.020 | - Other | 21.30 yen/kg | TRQ | TRQ-10 | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ |

| Tariff line | Description | Base rate | Category | Note | 1st year | 2nd year | 3rd year | 4th year | 5th year | 6th year | 7th year | 8th year | 9th year | 10th year | 11th year | 12th year | 13th year | 14th year | 15th year | 16th year | 17th year | 18th year | 19th year | 20th year | As from 21st year |
|-------------|--|-----------|----------|------|----------|----------|----------|----------|----------|----------|----------|----------|----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|----------------------|
| 11.08 Sta | arches; inulin | | | | | | | | | | | | | | | | | | | | | | | | |
| | Starches | | | | | | | | | | | | | | | | | | | | | | | | |
| 1108.11 | Wheat starch | | | | | | | | | | | | | | | | | | | | | | | | |
| 110811.010 | - Imported by Japanese Government according to Article 42 of the Law for Stabilization of Supply-Demand and Price of Staple Food (Law No. 113 of 1994), imported to be purchased and sold by Japanese Government in response to a joint application by seller to and purchaser from Japanese Government according to Article 43 of the Law or imported with certification of Minister of Agriculture, Forestry and Fisheries according to the cabinet order concerning wheat and others provided by the cabinet order provided in column 3 of paragraph 1 of Article 45 of the Law | | | | | | | | | | | | | | | | | | | | | | | | |
| | For the tariff rate quota in Japan's Schedule to the WTO Agreement | | Xq1 | | | | | | | | | | | | | | | | | | | | | | |

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

| Tariff line | Description | Base rate | Category | Note | 1st year | 2nd year | 3rd year | 4th year | 5th year | 6th year | 7th year | 8th year | 9th year | 10th year | 11th year | 12th year | 13th year | 14th year | 15th year | 16th year | 17th year | 18th year | 19th year | 20th year | As from 21st year |
|-------------|---|-----------|----------|------|----------|----------|----------|----------|----------|----------|----------|----------|----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|----------------------|
| 1108.12 | Maize (corn) starch | | | | | | | | | | | | | | | | | | | | | | | | |
| | - For the quantity within the limits of a tariff quota stipulated by a cabinet order which is effective at the time of import and under the conditions set out by relevant regulations which are effective at the time of import (hereinafter in this heading or heading 19.01 referred to as "the Pooled Quota of starch or similar articles") Note: The annual tariff quota stipulated by a cabinet order ("the Pooled Quota of starch or similar articles") which shall not be less than 157,000 tons, includes items as follows; (1) Maize (corn) starch of subheading 1108.12, (2) Potato starch of subheading 1108.13, (3) Manioc (cassava) starch of subheading 1108.13, (4) Other starches of subheading 1108.20, (6) Mixes and doughs for the preparation of bakers' wares of heading 19.05 of subheading 1901.20-1-(2)-D-(b) and (7) Food preparations of subheading 1901.90-1-(2)-D-(b) | | | | | | | | | | | | | | | | | | | | | | | | |

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

| Tariff line | Description | Base rate | Category | Note | 1st year | 2nd year | 3rd year | 4th year | 5th year | 6th year | 7th year | 8th year | 9th year | 10th year | 11th year | 12th year | 13th year | 14th year | 15th year | 16th year | 17th year | 18th year | 19th year | 20th year | As from 21st year |
|-------------|---|------------|----------|-----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|----------------------|
| 1108.19 | Other starches | | | | | | | | | | | | | | | | | | | | | | | | |
| | - Sago starch | | | | | | | | | | | | | | | | | | | | | | | | |
| | For "the Pooled Quota of starch or similar articles" | | | | | | | | | | | | | | | | | | | | | | | | |
| 110819.011 | For manufacturing starch sugar, dextrin, dextrin glue, dissolve starch, roasted starch or starch glue | | Xq1 | | | | | | | | | | | | | | | | | | | | | | |
| 110819.012 | Other | | Xq1 | | | | | | | | | | | | | | | | | | | | | | |
| 110819.019 | Other | 119 yen/kg | TRQ | TRQ-17, S | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ |
| | - Other | | | | | | | | | | | | | | | | | | | | | | | | |
| | For "the Pooled Quota of starch or similar articles" | | | | | | | | | | | | | | | | | | | | | | | | |
| 110819.091 | For manufacturing starch sugar, dextrin, dextrin glue, dissolve starch, roasted starch or starch glue | | Xq1 | | | | | | | | | | | | | | | | | | | | | | |
| 110819.092 | Other | | Xq1 | | | | | | | | | | | | | | | | | | | | | | |
| 110819.099 | Other | 119 yen/kg | TRQ | TRQ-17, S | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ |
| 1108.20 | Inulin | | | | | | | | | | | | | | | | | | | | | | | | |
| 110820.010 | - For "the Pooled Quota of starch or similar articles" | | Xq1 | | | | | | | | | | | | | | | | | | | | | | |
| 110820.090 | - Other | 119 yen/kg | TRQ | TRQ-17, S | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ |
| 11.09 | | | | | | | | | | | | | | | | | | | | | | | | | |
| 110900.000 | Wheat gluten, whether or not dried | 21.3% | B10 | | 19.4% | 17.4% | 15.5% | 13.6% | 11.6% | 9.7% | 7.7% | 5.8% | 3.9% | 1.9% | Free |

| Tariff line | Description | Base rate | Category | Note | 1st year | 2nd year | 3rd year | 4th year | 5th year | 6th year | 7th year | 8th year | 9th year | 10th year | 11th year | 12th year | 13th year | 14th year | 15th year | 16th year | 17th year | 18th year | 19th year | 20th year | As from 21st year |
|-------------|--|-----------------|-----------|-------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|--------------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|----------------------|
| | Chapter 12 Oil seeds and oleaginous fruits; miscell | laneous grains, | seeds and | fruit; industrial | or medicinal p | lants; straw an | d fodder | | | | | | | | | | | | | | | | | | |
| 12.02 | Ground-nuts, not roasted or otherwise cooked, whether or not shelled or broken | | | | | | | | | | | | | | | | | | | | | | | | |
| 1202.30 | Seed | | | | | | | | | | | | | | | | | | | | | | | | |
| | - Other | | | | | | | | | | | | | | | | | | | | | | | | |
| 120230.091 | In shell | 617 yen/kg | B10 | | 560.91 yen/kg | 504.82 yen/kg | 448.73 yen/kg | 392.64 yen/kg | 336.55 yen/kg | 280.45 yen/kg | 224.36 yen/kg | 168.27 yen/kg | 112.18 yen/kg | 56.09 yen/kg | Free |
| 120230.099 | Shelled, whether or not broken | 617 yen/kg | B10 | | 560.91 yen/kg | 504.82 yen/kg | 448.73 yen/kg | 392.64 yen/kg | 336.55 yen/kg | 280.45 yen/kg | 224.36 yen/kg | 168.27 yen/kg | 112.18 yen/kg | 56.09 yen/kg | Free |
| | Other | | | | | | | | | | | | | | | | | | | | | | | | |
| 1202.41 | In shell | | | | | | | | | | | | | | | | | | | | | | | | |
| | - Other | | | | | | | | | | | | | | | | | | | | | | | | |
| 120241.099 | Other | 617 yen/kg | B10 | | 560.91 yen/kg | 504.82 yen/kg | 448.73 yen/kg | 392.64 yen/kg | 336.55 yen/kg | 280.45 yen/kg | 224.36 yen/kg | 168.27 yen/kg | 112.18 yen/kg | 56.09 yen/kg | Free |
| 1202.42 | Shelled, whether or not broken | | | | | | | | | | | | | | | | | | | | | | | | |
| | - Other | | | | | | | | | | | | | | | | | | | | | | | | |
| 120242.099 | Other | 617 yen/kg | В7 | | 539.88 yen/kg | 462.75 yen/kg | 385.63 yen/kg | 308.50 yen/kg | 231.38 yen/kg | 154.25 yen/kg | 77.13 yen/kg | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |

| | | | | | | | 1 | | I | 1 | | 1 | 1 | | 1 | | 1 | I | | 1 | 1 | 1 | 1 | | |
|-------------|---|-------------------|----------|------|----------|----------|----------|----------|----------|----------|----------|----------|----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|----------------------|
| Tariff line | Description | Base rate | Category | Note | 1st year | 2nd year | 3rd year | 4th year | 5th year | 6th year | 7th year | 8th year | 9th year | 10th year | 11th year | 12th year | 13th year | 14th year | 15th year | 16th year | 17th year | 18th year | 19th year | 20th year | As from 21st year |
| 12.12 | Locust beans, seaweeds and other algae, sugar beet and sugar cane, fresh, chilled, frozen or dried, whether or not ground; fruit stones and kernels and other vegetable products (including unroasted chicory roots of the variety Cichorium intybus sativum) 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 | Xb | | | | | | | | | | | | | | | | | | | | | | |
| 121221.200 | 2 <i>Porphyra</i> spp. and other seaweeds mixed with <i>Porphyra</i> spp. other than those specified in 1 above | 40.0% | Xb | | | | | | | | | | | | | | | | | | | | | | |
| | 3 Other | | | | | | | | | | | | | | | | | | | | | | | | |
| 121221.310 | - Hijiki (<i>Hizikia fusiformis</i>) | | X | | | | | | | | | | | | | | | | | | | | | | |
| | - Wakame (Undaria pinnatifida) | | | | | | | | | | | | | | | | | | | | | | | | |
| 121221.321 | Dried | | X | | | | | | | | | | | | | | | | | | | | | | |
| | Other | | | | | | | | | | | | | | | | | | | | | | | | |
| 121221.322 | Preserved in normal temperature | | X | | | | | | | | | | | | | | | | | | | | | | |
| 121221.329 | Other | | X | | | | | | | | | | | | | | | | | | | | | | |
| 121221.390 | - Other | 15.0% | Xb | | | | | | | | | | | | | | | | | | | | | | |

| Tariff line | Description | Base rate | Category | Note | 1st year | 2nd year | 3rd year | 4th year | 5th year | 6th year | 7th year | 8th year | 9th year | 10th year | 11th year | 12th year | 13th year | 14th year | 15th year | 16th year | 17th year | 18th year | 19th year | 20th year | As from 21st year |
|-------------|--|--------------|----------|------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|----------------------|
| | Other | | | | | | | | | | | | | | | | | | | | | | | | |
| 1212.99 | Other | | | | | | | | | | | | | | | | | | | | | | | | |
| | 1 Tubers of konnyaku (<i>Amorphophalus</i>), whether or not cut, dried or powdered | | | | | | | | | | | | | | | | | | | | | | | | |
| 121299.110 | - For the quantity (quota) within the limits of a tariff quota stipulated by a cabinet order which is effective at the time of import and under the conditions set out by relevant regulations which are effective at the time of import, on the basis of 267 ton (equivalent quantity to rude flour converted by the way stipulated by a cabinet order), and also in consideration of the quantity of prospective domestic demand in the current fiscal year (April-March) with deduction of the quantity of prospective domestic production and international market situation and other relevant conditions | | Xq1 | | | | | | | | | | | | | | | | | | | | | | |
| 121299.190 | - Other | 2,796 yen/kg | R15 | | 2,726.10 yen/kg | 2,656.20 yen/kg | 2,586.30 yen/kg | 2,516.40 yen/kg | 2,446.50 yen/kg | 2,376.60 yen/kg |

| Tariff line | Description | Base rate | Category | Note | 1st year | 2nd year | 3rd year | 4th year | 5th year | 6th year | 7th year | 8th year | 9th year | 10th year | 11th year | 12th year | 13th year | 14th year | 15th year | 16th year | 17th year | 18th year | 19th year | 20th year | As from 21st year |
|-------------|---|-----------------|-------------|------------------|----------|----------|----------|----------|----------|----------|----------|----------|----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|----------------------|
| | Chapter 13 Lac; gums, resins and other vegetable sa | aps and extract | S | | • | | | | • | • | • | • | | • | | • | • | | | | | | • | | |
| 13.02 | Vegetable saps and extracts; pectic substances, pectinates and pectates; agar-agar and other mucilages and thickeners, whether or not modified, derived from vegetable products | | | | | | | | | | | | | | | | | | | | | | | | |
| | Vegetable saps and extracts | | | | | | | | | | | | | | | | | | | | | | | | |
| 1302.19 | Other | | | | | | | | | | | | | | | | | | | | | | | | |
| | 1 Bases for beverage | | | | | | | | | | | | | | | | | | | | | | | | |
| 130219.110 | (1) Obtained from a single material of vegetable origin | 10.0% | В5 | | 8.3% | 6.7% | 5.0% | 3.3% | 1.7% | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
| 130219.120 | (2) Other | 16.5% | В7 | | 14.4% | 12.4% | 10.3% | 8.3% | 6.2% | 4.1% | 2.1% | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
| | Chapter 14 Vegetable plaiting materials; vegetable | products not e | lsewhere sp | ecified or inclu | ıded | | | | | | | | | | | | | | | | | | | | |
| 14.01 | Vegetable materials of a kind used primarily for plaiting (for example, bamboos, rattans, reeds, rushes, osier, raffia, cleaned, bleached or dyed cereal straw, and lime bark) | | | | | | | | | | | | | | | | | | | | | | | | |
| 1401.90 | Other | | | | | | | | | | | | | | | | | | | | | | | | |
| 140190.100 | 1 Rushes, Shichitoi (<i>Cyperus tegetiformis</i>) and Wanguru (<i>Cyperus exaltatus</i>) | 8.5% | В5 | | 7.1% | 5.7% | 4.3% | 2.8% | 1.4% | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |

| Tariff line | Description | Base rate | Category | Note | 1st year | 2nd year | 3rd year | 4th year | 5th year | 6th year | 7th year | 8th year | 9th year | 10th year | 11th year | 12th year | 13th year | 14th year | 15th year | 16th year | 17th year | 18th year | 19th year | 20th year | As from 21st year |
|-------------|---|------------------|-------------|------------------|-------------------|--------------|-------------|-------------|---------------|-------------|-------------|-------------|-------------|-------------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|----------------------|
| | SECTION III ANIMAL OR VEGETABLE FATS | AND OILS AN | ND THEIR | CLEAVAGE | PRODUCTS; PR | REPARED E | DIBLE FATS | ; ANIMAL (| OR VEGETAB | LE WAXES | • | | 1 | | | 1 | | | • | | • | | | | |
| | Chapter 15 Animal or vegetable fats and oils and th | neir cleavage pr | roducts; pr | epared edible fa | ats; animal or ve | getable waxe | es | | | | | | | | | | | | | | | | | | |
| | 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 | | 7.08 yen/kg | 5.67 yen/kg | 4.25 yen/kg | 2.83 yen/kg | g 1.42 yen/kg | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
| 1501.20 | Other pig fat | | | | | | | | | | | | | | | | | | | | | | | | |
| 150120.200 | 2 Other | 8.50 yen/kg | B5 | | 7.08 yen/kg | 5.67 yen/kg | 4.25 yen/kg | 2.83 yen/kg | g 1.42 yen/kg | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
| | Fats and oils and their fractions, of fish or marine mammals, whether or not refined, but not chemically modified | | | | | | | | | | | | | | | | | | | | | | | | |
| 1504.30 | Fats and oils and their fractions, of marine mammals | | | | | | | | | | | | | | | | | | | | | | | | |
| 150430.010 | 1 Whale oil | | X | | | | | | | | | | | | | | | | | | | | | | |
| | Soya-bean oil and its fractions, whether or not refined, but not chemically modified | | | | | | | | | | | | | | | | | | | | | | | | |
| 1507.10 | Crude oil, whether or not degummed | | | | | | | | | | | | | | | | | | | | | | | | |
| 150710.100 | 1 Of an acid value exceeding 0.6 | 10.90 yen/kg | B5 | | 9.08 yen/kg | 7.27 yen/kg | 5.45 yen/kg | 3.63 yen/kg | g 1.82 yen/kg | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
| 150710.200 | 2 Other | 13.20 yen/kg | B5 | | 11.00 yen/kg | 8.80 yen/kg | 6.60 yen/kg | 4.40 yen/kg | g 2.20 yen/kg | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
| 150790.000 | Other | 13.20 yen/kg | B5 | | 11.00 yen/kg | 8.80 yen/kg | 6.60 yen/kg | 4.40 yen/kg | g 2.20 yen/kg | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
| 15.08 | Ground-nut oil and its fractions, whether or not refined, but not chemically modified | | | | | | | | | | | | | | | | | | | | | | | | |
| 1508.10 | Crude oil | | | | | | | | | | | | | | | | | | | | | | | | |
| 150810.100 | 1 Of an acid value exceeding 0.6 | 8.50 yen/kg | B10 | | 7.73 yen/kg | 6.95 yen/kg | 6.18 yen/kg | 5.41 yen/kg | g 4.64 yen/kg | 3.86 yen/kg | 3.09 yen/kg | 2.32 yen/kg | 1.55 yen/kg | 0.77 yen/kg | Free |
| 150810.200 | 2 Other | 10.40 yen/kg | B10 | | 9.45 yen/kg | 8.51 yen/kg | 7.56 yen/kg | 6.62 yen/kg | g 5.67 yen/kg | 4.73 yen/kg | 3.78 yen/kg | 2.84 yen/kg | 1.89 yen/kg | 0.95 yen/kg | Free |
| 150890.000 | Other | 10.40 yen/kg | B10 | | 9.45 yen/kg | 8.51 yen/kg | 7.56 yen/kg | 6.62 yen/kg | g 5.67 yen/kg | 4.73 yen/kg | 3.78 yen/kg | 2.84 yen/kg | 1.89 yen/kg | 0.95 yen/kg | Free |

| | 1 | | | | | | | | | | | | | | | | | | | | | | | | T |
|-------------|---|--------------|----------|------|--------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|---------------------|
| Tariff line | Description | Base rate | Category | Note | 1st year | 2nd year | 3rd year | 4th year | 5th year | 6th year | 7th year | 8th year | 9th year | 10th year | 11th year | 12th year | 13th year | 14th year | 15th year | 16th year | 17th year | 18th year | 19th year | 20th year | As from 21: year |
| 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 | В5 | | 7.08 yen/kg | 5.67 yen/kg | 4.25 yen/kg | 2.83 yen/kg | 1.42 yen/kg | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
| | 2 Other | | | | | | | | | | | | | | | | | | | | | | | | |
| 151211.120 | - Sunflower-seed oil | 10.40 yen/kg | g B5 | | 8.67 yen/kg | 6.93 yen/kg | 5.20 yen/kg | 3.47 yen/kg | 1.73 yen/kg | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
| 151211.220 | - Safflower oil | 10.40 yen/kg | g B5 | | 8.67 yen/kg | 6.93 yen/kg | 5.20 yen/kg | 3.47 yen/kg | 1.73 yen/kg | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
| 1512.19 | Other | | | | | | | | | | | | | | | | | | | | | | | | |
| 151219.010 | - Sunflower-seed oil and its fractions | 10.40 yen/kg | g B5 | | 8.67 yen/kg | 6.93 yen/kg | 5.20 yen/kg | 3.47 yen/kg | 1.73 yen/kg | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
| | Cotton-seed oil and its fractions | | | | | | | | | | | | | | | | | | | | | | | | |
| 1512.21 | Crude oil, whether or not gossypol has been removed | | | | | | | | | | | | | | | | | | | | | | | | |
| 151221.090 | - Other | 8.50 yen/kg | В5 | | 7.08 yen/kg | 5.67 yen/kg | 4.25 yen/kg | 2.83 yen/kg | 1.42 yen/kg | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
| 1512.29 | Other | | | | | | | | | | | | | | | | | | | | | | | | |
| 151229.090 | - Other | 8.50 yen/kg | В8 | | 7.56 yen/kg | 6.61 yen/kg | 5.67 yen/kg | 4.72 yen/kg | 3.78 yen/kg | 2.83 yen/kg | 1.89 yen/kg | 0.94 yen/kg | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
| 15.14 | Rape, colza or mustard oil and fractions thereof, whether or not refined, but not chemically modified | | | | | | | | | | | | | | | | | | | | | | | | |
| | Low erucic acid rape or colza oil and its fractions | | | | | | | | | | | | | | | | | | | | | | | | |
| 1514.11 | Crude oil | | | | | | | | | | | | | | | | | | | | | | | | |
| 151411.100 | 1 Of an acid value exceeding 0.6 | 10.90 yen/kg | g B5 | | 9.08 yen/kg | 7.27 yen/kg | 5.45 yen/kg | 3.63 yen/kg | 1.82 yen/kg | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
| 151411.200 | 2 Other | 13.20 yen/kg | в В5 | | 11.00 yen/kg | 8.80 yen/kg | 6.60 yen/kg | 4.40 yen/kg | 2.20 yen/kg | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
| 151419.000 | Other | 13.20 yen/kg | g B5 | | 11.00 yen/kg | 8.80 yen/kg | 6.60 yen/kg | 4.40 yen/kg | 2.20 yen/kg | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |

| Tariff line | Description | Base rate | Category | Note | 1st year | 2nd year | 3rd year | 4th year | 5th year | 6th year | 7th year | 8th year | 9th year | 10th year | 11th year | 12th year | 13th year | 14th year | 15th year | 16th year | 17th year | 18th year | 19th year | 20th year | As from 21st year |
|-------------|--|--|----------|------|------------------------|-------------|--|--|-------------------------|-------------|-------------|-------------|-------------|-------------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|----------------------|
| | Other | | | | | | | | | | | | | | | | | | | | | | | | |
| 1514.91 | Crude oil | | | | | | | | | | | | | | | | | | | | | | | | |
| 151491.100 | 1 Of an acid value exceeding 0.6 | 10.90 yen/kg | B5 | 9.0 | .08 yen/kg | 7.27 yen/kg | 5.45 yen/kg | 3.63 yen/kg | 1.82 yen/kg | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
| 151491.200 | 2 Other | 13.20 yen/kg | В5 | 11. | .00 yen/kg | 8.80 yen/kg | 6.60 yen/kg | 4.40 yen/kg | 2.20 yen/kg | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
| 151499.000 | Other | 13.20 yen/kg | В5 | 11. | .00 yen/kg | 8.80 yen/kg | 6.60 yen/kg | 4.40 yen/kg | 2.20 yen/kg | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
| jo | Other fixed vegetable fats and oils (including ojoba oil) and their fractions, whether or not effined, but not chemically modified | | | | | | | | | | | | | | | | | | | | | | | | |
| | Linseed oil and its fractions | | | | | | | | | | | | | | | | | | | | | | | | |
| 151511.000 | Crude oil | 5.0% or 5.50 yen/kg, whichever is the greater | В5 | wh | yen/kg, hichever is | yen/kg, | 2.5% or 2.75 yen/kg, whichever is the greater | 1.7% or 1.83 yen/kg, whichever is the greater | yen/kg, whichever is | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
| 151519.000 | Other | 5.0% or 5.50 yen/kg, whichever is the greater | В5 | wh | yen/kg, hichever is | yen/kg, | 2.5% or 2.75 yen/kg, whichever is the greater | yen/kg, | yen/kg, | Fran | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | 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 | 4.5 | .55 yen/kg | 4.09 yen/kg | 3.64 yen/kg | 3.18 yen/kg | 2.73 yen/kg | 2.27 yen/kg | 1.82 yen/kg | 1.36 yen/kg | 0.91 yen/kg | 0.45 yen/kg | Free |
| 151521.200 | 2 Other | 10.40 yen/kg | B10 | 9.4 | .45 yen/kg | 8.51 yen/kg | 7.56 yen/kg | 6.62 yen/kg | 5.67 yen/kg | 4.73 yen/kg | 3.78 yen/kg | 2.84 yen/kg | 1.89 yen/kg | 0.95 yen/kg | Free |
| 151529.000 | Other | 10.40 yen/kg | B10 | 9.4 | .45 yen/kg | 8.51 yen/kg | 7.56 yen/kg | 6.62 yen/kg | 5.67 yen/kg | 4.73 yen/kg | 3.78 yen/kg | 2.84 yen/kg | 1.89 yen/kg | 0.95 yen/kg | Free |
| 1515.50 | Sesame oil and its fractions | | | | | | | | | | | | | | | | | | | | | | | | |
| 151550.100 | 1 Of an acid value exceeding 0.6 | 8.50 yen/kg | B5 | 7.0 | .08 yen/kg | 5.67 yen/kg | 4.25 yen/kg | 2.83 yen/kg | 1.42 yen/kg | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
| 151550.200 | 2 Other | 10.40 yen/kg | В7 | 9.1 | .10 yen/kg | 7.80 yen/kg | 6.50 yen/kg | 5.20 yen/kg | 3.90 yen/kg | 2.60 yen/kg | 1.30 yen/kg | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |

| Tariff line | Description | Base rate | Category | Note | 1st year | 2nd year | 3rd year | 4th year | 5th year | 6th year | 7th year | 8th year | 9th year | 10th year | 11th year | 12th year | 13th year | 14th year | 15th year | 16th year | 17th year | 18th year | 19th year | 20th year | As from 21st year |
|-------------|--|-------------|----------|------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|----------------------|
| 1515.90 | Other | | | | | | | | | | | | | | | | | | | | | | | | |
| | 4 Other | | | | | | | | | | | | | | | | | | | | | | | | |
| | (1) Of an acid value exceeding 0.6 | | | | | | | | | | | | | | | | | | | | | | | | |
| 151590.410 | - Rice bran oil and its fractions | 8.50 yen/kg | B10 | | 7.73 yen/kg | 6.95 yen/kg | 6.18 yen/kg | 5.41 yen/kg | 4.64 yen/kg | 3.86 yen/kg | 3.09 yen/kg | 2.32 yen/kg | 1.55 yen/kg | 0.77 yen/kg | Free |
| 151590.510 | - Other | 8.50 yen/kg | В3 | | 6.38 yen/kg | 4.25 yen/kg | 2.13 yen/kg | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
| | (2) Other | | | | | | | | | | | | | | | | | | | | | | | | |
| 151590.420 | - Rice bran oil and its fractions | 10.40 yen/k | g B10 | | 9.45 yen/kg | 8.51 yen/kg | 7.56 yen/kg | 6.62 yen/kg | 5.67 yen/kg | 4.73 yen/kg | 3.78 yen/kg | 2.84 yen/kg | 1.89 yen/kg | 0.95 yen/kg | Free |
| 151590.520 | - Other | 10.40 yen/k | g B3 | | 7.80 yen/kg | 5.20 yen/kg | 2.60 yen/kg | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
| | Margarine; edible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this Chapter, other than edible fats or oils or their fractions of heading 15.16 | | | | | | | | | | | | | | | | | | | | | | | | |
| 151710.000 | Margarine, excluding liquid margarine | 29.8% | В5 | | 24.8% | 19.9% | 14.9% | 9.9% | 5.0% | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |

| Tariff line | Description | Base rate | Category | Note | 1st year | 2nd year | 3rd year | 4th year | 5th year | 6th year | 7th year | 8th year | 9th year | 10th year | 11th year | 12th year | 13th year | 14th year | 15th year | 16th year | 17th year | 18th year | 19th year | 20th year | As from 21st year |
|-------------|--|--------------|----------|------|-------------|--------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|----------------------|
| 1517.90 | Other | | | | | | | | | | | | | | | | | | | | | | | | |
| | 2 Mixtures of vegetable fats and oils and their fractions, partly or wholly hydrogenated, inter-esterified, re- esterified or elaidinised, whether or not refined, but not further prepared, not otherwise prepared | | | | | | | | | | | | | | | | | | | | | | | | |
| 151790.290 | (2) Other | 13.20 yen/kg | B10 | 12 | 2.00 yen/kg | 10.80 yen/kg | 9.60 yen/kg | 8.40 yen/kg | 7.20 yen/kg | 6.00 yen/kg | 4.80 yen/kg | 3.60 yen/kg | 2.40 yen/kg | 1.20 yen/kg | Free |
| 151790.400 | 4 Shortening | 12.8% | В5 | | 10.7% | 8.5% | 6.4% | 4.3% | 2.1% | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
| 151790.900 | 5 Other | 21.3% | В5 | | 17.8% | 14.2% | 10.7% | 7.1% | 3.6% | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
| b | eeswax, other insect waxes and spermaceti, hether or not refined or coloured | | | | | | | | | | | | | | | | | | | | | | | | |
| 1521.90 | Other | | | | | | | | | | | | | | | | | | | | | | | | |
| | 1 Beeswax or spermaceti | | | | | | | | | | | | | | | | | | | | | | | | |
| 152190.010 | - Beeswax | 12.8% | B5 | | 10.7% | 8.5% | 6.4% | 4.3% | 2.1% | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |

| Tariff line | Description | Base rate | Category | Note | 1st year | 2nd year | 3rd year | 4th year | 5th year | 6th year | 7th year | 8th year | 9th year | 10th year | 11th year | 12th year | 13th year | 14th year | 15th year | 16th year | 17th year | 18th year | 19th year | 20th year | As from 21st year |
|-------------|--|---------------|-------------|-----------------|-----------|----------|-----------|-----------|----------|----------|----------|----------|----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|----------------------|
| | SECTION IV PREPARED FOODSTUFFS; BEVER | AGES, SPIR | ITS AND V | VINEGAR; TO | BACCO AND | MANUFACT | URED TOBA | CCO SUBST | ITUTES | | | | | | | | | | | | | | | | |
| | Chapter 16 Preparations of meat, of fish or of crustae | ceans, mollus | es or other | aquatic inverte | brates | | | | | | | | | | | | | | | | | | | | |
| 16.01 | | | | | | | | | | | | | | | | | | | | | | | | | |
| | Sausages and similar products, of meat, meat offal or blood; food preparations based on these products | 10.0% | В5 | | 8.3% | 6.7% | 5.0% | 3.3% | 1.7% | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
| | Other prepared or preserved meat, meat offal or blood | | | | | | | | | | | | | | | | | | | | | | | | |
| 160210.000 | Homogenised preparations | 21.3% | B15 | | 20.0% | 18.6% | 17.3% | 16.0% | 14.6% | 13.3% | 12.0% | 10.7% | 9.3% | 8.0% | 6.7% | 5.3% | 4.0% | 2.7% | 1.3% | Free | Free | Free | Free | Free | Free |
| 1602.20 | Of liver of any animal | | | | | | | | | | | | | | | | | | | | | | | | |
| 160220.010 | 1 Of bovine animals or swine | 21.3% | B15 | | 20.0% | 18.6% | 17.3% | 16.0% | 14.6% | 13.3% | 12.0% | 10.7% | 9.3% | 8.0% | 6.7% | 5.3% | 4.0% | 2.7% | 1.3% | Free | Free | Free | Free | Free | Free |
| | Of poultry of heading 01.05 | | | | | | | | | | | | | | | | | | | | | | | | |
| 1602.31 | Of turkeys | | | | | | | | | | | | | | | | | | | | | | | | |
| | 2 Other | | | | | | | | | | | | | | | | | | | | | | | | |
| 160231.210 | (1) Containing meat or meat offal of bovine animals or swine | 21.3% | B10 | | 19.4% | 17.4% | 15.5% | 13.6% | 11.6% | 9.7% | 7.7% | 5.8% | 3.9% | 1.9% | Free |
| 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 | | 19.4% | 17.4% | 15.5% | 13.6% | 11.6% | 9.7% | 7.7% | 5.8% | 3.9% | 1.9% | Free |
| 160232.290 | (2) Other | 6.0% | B5* | | 4.8% | 3.8% | 2.9% | 1.9% | 1.0% | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |

| Tariff line | Description | Base rate | Category | Note | 1st year | 2nd year | 3rd year | 4th year | 5th year | 6th year | 7th year | 8th year | 9th year | 10th year | 11th year | 12th year | 13th year | 14th year | 15th year | 16th year | 17th year | 18th year | 19th year | 20th year | As from 21st year |
|-------------|--|-----------|----------|------|----------|----------|----------|----------|----------|----------|----------|----------|----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|----------------------|
| 1602.39 | Other | | | | | | | | | | | | | | | | | | | | | | | | |
| | 2 Other | | | | | | | | | | | | | | | | | | | | | | | | |
| 160239.210 | (1) Containing meat or meat offal of bovine animals or swine | 21.3% | B10 | | 19.4% | 17.4% | 15.5% | 13.6% | 11.6% | 9.7% | 7.7% | 5.8% | 3.9% | 1.9% | Free |
| | Of swine | | | | | | | | | | | | | | | | | | | | | | | | |
| 1602.41 | Hams and cuts thereof | | | | | | | | | | | | | | | | | | | | | | | | |
| | 1 Ham or bacon, excluding those sterilised; pressed and formed ham consisting of meat or meat offal of swine and binding materials; other prepared or preserved products consisting solely of meat or meat offal of swine, a piece of which weighs not less than 10 g, whether or not containing seasonings, spices or similar ingredients | | | | | | | | | | | | | | | | | | | | | | | | |

| Tariff line | Description | Base rate | Category | Note | 1st year | 2nd year | 3rd year | 4th year | 5th year | 6th year | 7th year | 8th year | 9th year | 10th year | 11th year | 12th year | 13th year | 14th year | 15th year | 16th year | 17th year | 18th year | 19th year | 20th year | As from 21st year |
|-------------|--|---|----------|--------|----------|----------|----------|----------|----------|----------|----------|----------|----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|----------------------|
| 160241.011 | meat of swine, in value for customs duty | Per each kilogramme, the difference between the value obtained by multiplying the standard import price of processed pig by 1.5 and the value obtained by multiplying the value for customs duty by 0.6 | B10** | SG3, S | B10** | Free |
| 160241.019 | (2) Each kilogramme, more than the gate price of processed meat of swine, in value for customs duty | 8.5% | B10*** | SG3, S | 4.3% | 3.8% | 3.3% | 2.7% | 2.2% | 1.8% | 1.5% | 1.1% | 0.7% | 0.4% | Free |
| 160241.090 | 2 Other | 20.0% | В5 | | 16.7% | 13.3% | 10.0% | 6.7% | 3.3% | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |

| Tariff line | Description | Base rate | Category | Note | 1st year | 2nd year | 3rd year | 4th year | 5th year | 6th year | 7th year | 8th year | 9th year | 10th year | 11th year | 12th year | 13th year | 14th year | 15th year | 16th year | 17th year | 18th year | 19th year | 20th year | As from 21st year |
|-------------|--|---|----------|--------|----------|----------|----------|----------|----------|----------|----------|----------|----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|----------------------|
| 1602.42 | Shoulders and cuts thereof | | | | | | | | | | | | | | | | | | | | | | | | |
| | 1 Ham or bacon, excluding those sterilised; pressed and formed ham consisting of meat or meat offal of swine and binding materials; other prepared or preserved products consisting solely of meat or meat offal of swine, a piece of which weighs not less than 10 g, whether or not containing seasonings, spices or similar ingredients | | | | | | | | | | | | | | | | | | | | | | | | |
| 160242.011 | | Per each kilogramme, the difference between the value obtained by multiplying the standard import price of processed pig by 1.5 and the value obtained by multiplying the value for customs duty by 0.6 | B10** | SG3, S | B10** | Free |

| Tariff line | Description | Base rate | Category | Note | 1st year | 2nd year | 3rd year | 4th year | 5th year | 6th year | 7th year | 8th year | 9th year | 10th year | 11th year | 12th year | 13th year | 14th year | 15th year | 16th year | 17th year | 18th year | 19th year | 20th year | As from 21st year |
|-------------|--|-----------|----------|--------|----------|----------|----------|----------|----------|----------|----------|----------|----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|----------------------|
| 160242.019 | (2) Each kilogramme, more than the gate price of processed meat of swine, in value for customs duty | 8.5% | B10*** | SG3, S | 4.3% | 3.8% | 3.3% | 2.7% | 2.2% | 1.8% | 1.5% | 1.1% | 0.7% | 0.4% | Free |
| 160242.090 | 2 Other | 20.0% | В5 | | 16.7% | 13.3% | 10.0% | 6.7% | 3.3% | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
| 1602.49 | Other, including mixtures | | | | | | | | | | | | | | | | | | | | | | | | |
| | 2 Other | | | | | | | | | | | | | | | | | | | | | | | | |
| | (1) Ham or bacon, excluding those sterilised; pressed and formed ham consisting of meat or meat offal of swine and binding materials; other prepared or preserved products consisting solely of meat or meat offal of swine, a piece of which weighs not less than 10 g, whether or not containing seasonings, spices or similar ingredients | | | | | | | | | | | | | | | | | | | | | | | | |

| Tariff line | Description | Base rate | Category | Note | 1st year | 2nd year | 3rd year | 4th year | 5th year | 6th year | 7th year | 8th year | 9th year | 10th year | 11th year | 12th year | 13th year | 14th year | 15th year | 16th year | 17th year | 18th year | 19th year | 20th year | As from 21st year |
|-------------|--|---|----------|--------|----------|----------|----------|----------|----------|----------|----------|----------|----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|----------------------|
| 160249.210 | | Per each kilogramme, the difference between the value obtained by multiplying the standard import price of processed pig by 1.5 and the value obtained by multiplying the value for customs duty by 0.6 | B10** | SG3, S | B10** | Free |
| 160249.220 | [2] Each kilogramme, more than the gate price of processed meat of swine, in value for customs duty | 8.5% | B10*** | SG3, S | 4.3% | 3.8% | 3.3% | 2.7% | 2.2% | 1.8% | 1.5% | 1.1% | 0.7% | 0.4% | Free |
| 160249.290 | (2) Other | 20.0% | В5 | | 16.7% | 13.3% | 10.0% | 6.7% | 3.3% | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |

| Tariff line | Description | Base rate | Category | Note | 1st year | 2nd year | 3rd year | 4th year | 5th year | 6th year | 7th year | 8th year | 9th year | 10th year | 11th year | 12th year | 13th year | 14th year | 15th year | 16th year | 17th year | 18th year | 19th year | 20th year | As from 21s year |
|-------------|---|-----------|----------|------|----------|----------|----------|----------|----------|----------|----------|----------|----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|---------------------|
| 1602.50 | Of bovine animals | | | | | | | | | | | | | | | | | | | | | | | | |
| | 2 Other | | | | | | | | | | | | | | | | | | | | | | | | |
| | (1) Internal organs and tongues of bovine animals | | | | | | | | | | | | | | | | | | | | | | | | |
| 160250.210 | - In airtight containers, containing vegetables | 21.3% | B15 | | 20.0% | 18.6% | 17.3% | 16.0% | 14.6% | 13.3% | 12.0% | 10.7% | 9.3% | 8.0% | 6.7% | 5.3% | 4.0% | 2.7% | 1.3% | Free | Free | Free | Free | Free | Free |
| | - Other | | | | | | | | | | | | | | | | | | | | | | | | |
| 160250.291 | Simply boiled in water | 25.0% | B15 | | 23.4% | 21.9% | 20.3% | 18.8% | 17.2% | 15.6% | 14.1% | 12.5% | 10.9% | 9.4% | 7.8% | 6.3% | 4.7% | 3.1% | 1.6% | Free | Free | Free | Free | Free | Free |
| | Other | | | | | | | | | | | | | | | | | | | | | | | | |
| 160250.292 | In airtight containers | 21.3% | B15 | | 20.0% | 18.6% | 17.3% | 16.0% | 14.6% | 13.3% | 12.0% | 10.7% | 9.3% | 8.0% | 6.7% | 5.3% | 4.0% | 2.7% | 1.3% | Free | Free | Free | Free | Free | Free |
| 160250.299 | Other | 21.3% | B15 | | 20.0% | 18.6% | 17.3% | 16.0% | 14.6% | 13.3% | 12.0% | 10.7% | 9.3% | 8.0% | 6.7% | 5.3% | 4.0% | 2.7% | 1.3% | Free | Free | Free | Free | Free | Free |
| | (2) Other | | | | | | | | | | | | | | | | | | | | | | | | |
| | A Containing less than 30% by weight of a meat and edible meat offal other than internal organs and tongues | | | | | | | | | | | | | | | | | | | | | | | | |
| | - In airtight containers, containing vegetables | | | | | | | | | | | | | | | | | | | | | | | | |
| 160250.310 | Containing rice | 21.3% | B10 | | 19.4% | 17.4% | 15.5% | 13.6% | 11.6% | 9.7% | 7.7% | 5.8% | 3.9% | 1.9% | Free |
| 160250.320 | Other | 21.3% | B10 | | 19.4% | 17.4% | 15.5% | 13.6% | 11.6% | 9.7% | 7.7% | 5.8% | 3.9% | 1.9% | Free |
| | - Other | | | | | | | | | | | | | | | | | | | | | | | | |
| | Containing rice | | | | | | | | | | | | | | | | | | | | | | | | |
| 160250.331 | In airtight containers | 21.3% | B10 | | 19.4% | 17.4% | 15.5% | 13.6% | 11.6% | 9.7% | 7.7% | 5.8% | 3.9% | 1.9% | Free |
| 160250.339 | Other | 21.3% | B10 | | 19.4% | 17.4% | 15.5% | 13.6% | 11.6% | 9.7% | 7.7% | 5.8% | 3.9% | 1.9% | Free |
| | Other | | | | | | | | | | | | | | | | | | | | | | | | |
| 160250.391 | In airtight containers | 21.3% | B10 | | 19.4% | 17.4% | 15.5% | 13.6% | 11.6% | 9.7% | 7.7% | 5.8% | 3.9% | 1.9% | Free |
| 160250.399 | Other | 21.3% | B10 | | 19.4% | 17.4% | 15.5% | 13.6% | 11.6% | 9.7% | 7.7% | 5.8% | 3.9% | 1.9% | Free |

| Tariff line | Description | Base rate | Category | Note 1st year | 2nd year | 3rd year | 4th year | 5th year | 6th year | 7th year | 8th year | 9th year | 10th year | 11th year | 12th year | 13th year | 14th year | 15th year | 16th year | 17th year | 18th year | 19th year | 20th year | As from 21st year |
|-------------|---|-----------|----------|---------------|----------|----------|----------|----------|----------|----------|----------|----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|----------------------|
| | B Other | | | | | | | | | | | | | | | | | | | | | | | |
| | (a) Dried after simply boiled in water | | | | | | | | | | | | | | | | | | | | | | | |
| | - In airtight containers | | | | | | | | | | | | | | | | | | | | | | | |
| 160250.410 | Not chilled or frozen | 25.0% | B15 | 23.4% | 21.9% | 20.3% | 18.8% | 17.2% | 15.6% | 14.1% | 12.5% | 10.9% | 9.4% | 7.8% | 6.3% | 4.7% | 3.1% | 1.6% | Free | Free | Free | Free | Free | Free |
| 160250.420 | Other | 25.0% | B15 | 23.4% | 21.9% | 20.3% | 18.8% | 17.2% | 15.6% | 14.1% | 12.5% | 10.9% | 9.4% | 7.8% | 6.3% | 4.7% | 3.1% | 1.6% | Free | Free | Free | Free | Free | Free |
| 160250.490 | - Other | 21.3% | B15 | 20.0% | 18.6% | 17.3% | 16.0% | 14.6% | 13.3% | 12.0% | 10.7% | 9.3% | 8.0% | 6.7% | 5.3% | 4.0% | 2.7% | 1.3% | Free | Free | Free | Free | Free | Free |
| | (b) Beef jerky | | | | | | | | | | | | | | | | | | | | | | | |
| | - In airtight containers | | | | | | | | | | | | | | | | | | | | | | | |
| 160250.510 | Not chilled or frozen | 10.0% | B15 | 9.4% | 8.8% | 8.1% | 7.5% | 6.9% | 6.3% | 5.6% | 5.0% | 4.4% | 3.8% | 3.1% | 2.5% | 1.9% | 1.3% | 0.6% | Free | Free | Free | Free | Free | Free |
| 160250.520 | Other | 10.0% | B15 | 9.4% | 8.8% | 8.1% | 7.5% | 6.9% | 6.3% | 5.6% | 5.0% | 4.4% | 3.8% | 3.1% | 2.5% | 1.9% | 1.3% | 0.6% | Free | Free | Free | Free | Free | Free |
| 160250.590 | - Other | 10.0% | B15 | 9.4% | 8.8% | 8.1% | 7.5% | 6.9% | 6.3% | 5.6% | 5.0% | 4.4% | 3.8% | 3.1% | 2.5% | 1.9% | 1.3% | 0.6% | Free | Free | Free | Free | Free | Free |
| 160250.600 | (c) Corned beef | 21.3% | B15 | 20.0% | 18.6% | 17.3% | 16.0% | 14.6% | 13.3% | 12.0% | 10.7% | 9.3% | 8.0% | 6.7% | 5.3% | 4.0% | 2.7% | 1.3% | Free | Free | Free | Free | Free | Free |
| | (d) Other | | | | | | | | | | | | | | | | | | | | | | | |
| 160250.700 | In airtight containers, containing vegetables | 21.3% | B15 | 20.0% | 18.6% | 17.3% | 16.0% | 14.6% | 13.3% | 12.0% | 10.7% | 9.3% | 8.0% | 6.7% | 5.3% | 4.0% | 2.7% | 1.3% | Free | Free | Free | Free | Free | Free |

| | | | 1 1 | | 1 | 1 | | 1 | 1 | | 1 | 1 | ı | 1 | 1 | 1 | 1 | | | | 1 | | 1 | 1 | 1 |
|-------------|---|-----------|----------|------|----------|----------|----------|----------|----------|----------|----------|----------|----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|----------------------|
| Tariff line | Description | Base rate | Category | Note | 1st year | 2nd year | 3rd year | 4th year | 5th year | 6th year | 7th year | 8th year | 9th year | 10th year | 11th year | 12th year | 13th year | 14th year | 15th year | 16th year | 17th year | 18th year | 19th year | 20th year | As from 21st year |
| | In airtight containers, otherwise containing vegetables, but not chilled or frozen | | | | | | | | | | | | | | | | | | | | | | | | |
| 160250.810 | - Simply boiled in water | 45.0% | B15 | | 42.2% | 39.4% | 36.6% | 33.8% | 30.9% | 28.1% | 25.3% | 22.5% | 19.7% | 16.9% | 14.1% | 11.3% | 8.4% | 5.6% | 2.8% | Free | Free | Free | Free | Free | Free |
| 160250.890 | - Other | 38.3% | B15 | | 35.9% | 33.5% | 31.1% | 28.7% | 26.3% | 23.9% | 21.5% | 19.2% | 16.8% | 14.4% | 12.0% | 9.6% | 7.2% | 4.8% | 2.4% | Free | Free | Free | Free | Free | Free |
| | Other | | | | | | | | | | | | | | | | | | | | | | | | |
| 160250.910 | - Simply boiled in water | 50.0% | B15 | | 46.9% | 43.8% | 40.6% | 37.5% | 34.4% | 31.3% | 28.1% | 25.0% | 21.9% | 18.8% | 15.6% | 12.5% | 9.4% | 6.3% | 3.1% | Free | Free | Free | Free | Free | Free |
| | - Other | | | | | | | | | | | | | | | | | | | | | | | | |
| 160250.991 | In airtight containers | 50.0% | B15 | | 46.9% | 43.8% | 40.6% | 37.5% | 34.4% | 31.3% | 28.1% | 25.0% | 21.9% | 18.8% | 15.6% | 12.5% | 9.4% | 6.3% | 3.1% | Free | Free | Free | Free | Free | Free |
| 160250.999 | Other | 50.0% | B15 | | 46.9% | 43.8% | 40.6% | 37.5% | 34.4% | 31.3% | 28.1% | 25.0% | 21.9% | 18.8% | 15.6% | 12.5% | 9.4% | 6.3% | 3.1% | Free | Free | Free | Free | Free | Free |
| 1602.90 | Other, including preparations of blood of any animal | | | | | | | | | | | | | | | | | | | | | | | | |
| | 2 Other | | | | | | | | | | | | | | | | | | | | | | | | |
| 160290.210 | (1) Containing meat or meat offal of bovine animals or swine | 21.3% | B10 | | 19.4% | 17.4% | 15.5% | 13.6% | 11.6% | 9.7% | 7.7% | 5.8% | 3.9% | 1.9% | Free |
| 160290.290 | (2) Other | 6.0% | B10 | | 5.5% | 4.9% | 4.4% | 3.8% | 3.3% | 2.7% | 2.2% | 1.6% | 1.1% | 0.5% | Free |

| Tariff line | Description | Base rate | Category | Note | 1st year | 2nd year | 3rd year | 4th year | 5th year | 6th year | 7th year | 8th year | 9th year | 10th year | 11th year | 12th year | 13th year | 14th year | 15th year | 16th year | 17th year | 18th year | 19th year | 20th year | As from 21st year |
|-------------|---|-----------|----------|------|----------|----------|----------|----------|----------|----------|----------|----------|----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|----------------------|
| 16.03 | | | | | | | | | | | | | | | | | | | | | | | | | |
| 1603.00 | Extracts and juices of meat, fish or crustaceans, molluses or other aquatic invertebrates | | | | | | | | | | | | | | | | | | | | | | | | |
| 160300.010 | 1 Extracts and juices of meat | 12.0% | В5 | | 10.0% | 8.0% | 6.0% | 4.0% | 2.0% | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
| 16.04 | Prepared or preserved fish; caviar and caviar substitutes prepared from fish eggs | | | | | | | | | | | | | | | | | | | | | | | | |
| | Fish, whole or in pieces, but not minced | | | | | | | | | | | | | | | | | | | | | | | | |
| 1604.13 | Sardines, sardinella and brisling or sprats | | | | | | | | | | | | | | | | | | | | | | | | |
| 160413.090 | - Other | 9.6% | B10 | | 8.7% | 7.9% | 7.0% | 6.1% | 5.2% | 4.4% | 3.5% | 2.6% | 1.7% | 0.9% | Free |
| 160415.000 | Mackerel | 9.6% | B5 | | 8.0% | 6.4% | 4.8% | 3.2% | 1.6% | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
| 16.05 | Crustaceans, molluscs and other aquatic invertebrates, prepared or preserved | | | | | | | | | | | | | | | | | | | | | | | | |
| 1605.10 | Crab | | | | | | | | | | | | | | | | | | | | | | | | |
| | 2 Other | | | | | | | | | | | | | | | | | | | | | | | | |
| 160510.021 | - Containing rice | 9.6% | B10 | | 8.7% | 7.9% | 7.0% | 6.1% | 5.2% | 4.4% | 3.5% | 2.6% | 1.7% | 0.9% | Free |
| | Shrimps and prawns | | | | | | | | | | | | | | | | | | | | | | | | |
| 1605.21 | Not in airtight container | | | | | | | | | | | | | | | | | | | | | | | | |
| | 2 Other | | | | | | | | | | | | | | | | | | | | | | | | |
| 160521.021 | - Containing rice | 5.3% | B10 | | 4.8% | 4.3% | 3.9% | 3.4% | 2.9% | 2.4% | 1.9% | 1.4% | 1.0% | 0.5% | Free |
| 1605.29 | Other | | | | | | | | | | | | | | | | | | | | | | | | |
| | 2 Other | | | | | | | | | | | | | | | | | | | | | | | | |
| 160529.021 | - Containing rice | 5.3% | B10 | | 4.8% | 4.3% | 3.9% | 3.4% | 2.9% | 2.4% | 1.9% | 1.4% | 1.0% | 0.5% | Free |

| Tariff line | Description | Base rate | Category | Note | 1st year | 2nd year | 3rd year | 4th year | 5th year | 6th year | 7th year | 8th year | 9th year | 10th year | 11th year | 12th year | 13th year | 14th year | 15th year | 16th year | 17th year | 18th year | 19th year | 20th year | As from 21s year |
|-------------|--------------------------|-----------|----------|------|----------|----------|----------|----------|----------|----------|----------|----------|----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|---------------------|
| | Molluscs | | | | | | | | | | | | | | | | | | | | | | | | |
| 1605.54 | Cuttle fish and squid | | | | | | | | | | | | | | | | | | | | | | | | |
| 160554.100 | 1 Smoked | | | | | | | | | | | | | | | | | | | | | | | | |
| | - In airtight containers | | | | | | | | | | | | | | | | | | | | | | | | |
| | Containing rice | 6.7% | B10 | | 6.1% | 5.5% | 4.9% | 4.3% | 3.7% | 3.0% | 2.4% | 1.8% | 1.2% | 0.6% | Free |
| | Other | 6.7% | B10 | | 6.1% | 5.5% | 4.9% | 4.3% | 3.7% | 3.0% | 2.4% | 1.8% | 1.2% | 0.6% | Free |
| | - Other | | | | | | | | | | | | | | | | | | | | | | | | |
| | Containing rice | 6.7% | B10 | | 6.1% | 5.5% | 4.9% | 4.3% | 3.7% | 3.0% | 2.4% | 1.8% | 1.2% | 0.6% | Free |
| | Other | 6.7% | В5 | | 5.6% | 4.5% | 3.4% | 2.2% | 1.1% | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
| | 2 Other | | | | | | | | | | | | | | | | | | | | | | | | |
| | - In airtight containers | | | | | | | | | | | | | | | | | | | | | | | | |
| 160554.911 | Containing rice | 10.5% | B10 | | 9.5% | 8.6% | 7.6% | 6.7% | 5.7% | 4.8% | 3.8% | 2.9% | 1.9% | 1.0% | Free |
| 160554.919 | Other | 10.5% | B10 | | 9.5% | 8.6% | 7.6% | 6.7% | 5.7% | 4.8% | 3.8% | 2.9% | 1.9% | 1.0% | Free |
| | - Other | | | | | | | | | | | | | | | | | | | | | | | | |
| 160554.991 | Containing rice | 10.5% | B10 | | 9.5% | 8.6% | 7.6% | 6.7% | 5.7% | 4.8% | 3.8% | 2.9% | 1.9% | 1.0% | Free |
| 160554.999 | Other | 10.5% | В5 | | 8.8% | 7.0% | 5.3% | 3.5% | 1.8% | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |

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

| Tariff line | Description | Base rate | Category | Note | 1st year | 2nd year | 3rd year | 4th year | 5th year | 6th year | 7th year | 8th year | 9th year | 10th year | 11th year | 12th year | 13th year | 14th year | 15th year | 16th year | 17th year | 18th year | 19th year | 20th year | As from 21st year |
|-------------|---|---|----------|-----------|---|---|---|---|---|---|---|---|---|--|--|--|-----------------|--|-----------------|-----------------|--|--|--|-----------------|--|
| 1701.99 | Other | | | | | | | | | | | | | | | | | | | | | | | | |
| 170199.100 | 1 Rock candy, cube sugar, loaf sugar and similar sugar | 106.20 yen/kg | TRQ | TRQ-16, S | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ |
| 170199.200 | 2 Other | 103.10 yen/kg | TRQ | TRQ-16, S | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ |
| 17.02 | Other sugars, including chemically pure lactose, maltose, glucose and fructose, in solid form; sugar syrups not containing added flavouring or colouring matter; artificial honey, whether or not mixed with natural honey; caramel | | | | | | | | | | | | | | | | | | | | | | | | |
| 1702.20 | Maple sugar and maple syrup | | | | | | | | | | | | | | | | | | | | | | | | |
| 170220.100 | 1 Maple sugar | 20.80 yen/kg | R16 | | 18.20 yen/kg | 15.60 yen/kg | 13.00 yen/kg | 10.40 yen/kg | 10.40 yen/kg | 10.40 yen/kg | 10.40 yen/kg | 10.40 yen/kg | 10.40 yen/kg | 10.40 yen/kg | 10.40 yen/kg | 10.40 yen/kg | 10.40 yen/kg | 10.40 yen/kg | 10.40 yen/kg | 10.40 yen/kg | 10.40 yen/kg | 10.40 yen/kg | 10.40 yen/kg | 10.40 yen/kg | 10.40 yen/kg |
| 170220.200 | 2 Maple syrup | 17.5% or 13.50 yen/kg, whichever is the greater | R16 | | 15.3% or 11.81 yen/kg, whichever is the greater | 13.1% or 10.13 yen/kg, whichever is the greater | 10.9% or 8.44 yen/kg, whichever is the greater | yen/kg, | 8.8% or 6.75 yen/kg, whichever is the greater | yen/kg, | yen/kg, | 8.8% or 6.75 yen/kg, whichever is the greater | yen/kg, | 8.8% or 6.75 yen/kg, whichever is the greater | yen/kg, | 8.8% or 6.75 yen/kg, whichever is the greater | yen/kg, | 8.8% or 6.75 yen/kg, whichever is the greater | yen/kg, | yen/kg, | yen/kg, | yen/kg, | 8.8% or 6.75 yen/kg, whichever is the greater | yen/kg, | 8.8% or 6.75 yen/kg, whichever is the greater |
| 1702.30 | Glucose and glucose syrup, not containing fructose or containing in the dry state less than 20% by weight of fructose | | | | | | | | | | | | | | | | | | | | | | | | |
| 170230.100 | 1 Containing added flavouring or colouring matter | 29.8% or 23 yen/kg, whichever is the greater | R17 | | 27.8% or 21.43 yen/kg, whichever is the greater | 25.7% or 19.86 yen/kg, whichever is the greater | 23.7% or 18.30 yen/kg, whichever is the greater | 21.7% or 16.73 yen/kg, whichever is the greater | 19.6% or 15.16 yen/kg, whichever is the greater | 17.6% or 13.59 yen/kg, whichever is the greater | 15.6% or 12.02 yen/kg, whichever is the greater | 13.5% or 10.45 yen/kg, whichever is the greater | 11.5% or 8.89 yen/kg, whichever is the greater | yen/kg, | 7.5% or 5.75 yen/kg, whichever is the greater | 7.5% or 5.75 yen/kg, whichever is the greater | yen/kg, | 7.5% or 5.75 yen/kg, whichever is the greater | yen/kg, | yen/kg, | 7.5% or 5.75 yen/kg, whichever is the greater | 7.5% or 5.75 yen/kg, whichever is the greater | 7.5% or 5.75 yen/kg, whichever is the greater | yen/kg, | 7.5% or 5.75 yen/kg, whichever is the greater |

| Tariff line | Description | Base rate | Category | Note | 1st year | 2nd year | 3rd year | 4th year | 5th year | 6th year | 7th year | 8th year | 9th year | 10th year | 11th year | 12th year | 13th year | 14th year | 15th year | 16th year | 17th year | 18th year | 19th year | 20th year | As from 21st year |
|-------------|---|---|----------|--------|---|----------|---|---|---|---|---|---|---|-----------|--|-----------|-----------|-----------|-----------|--|-----------|--|-----------|-----------|--|
| | 2 Other | | | | | | | | | | | | | | | | | | | | | | | | |
| 170230.210 | (1) Containing added sugar | 85.7% or 60.90 yen/kg, whichever is the greater | TRQ | TRQ-13 | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ |
| | (2) Other | | | | | | | | | | | | | | | | | | | | | | | | |
| 170230.221 | A Refined | 21.3% | TRQ | TRQ-13 | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ |
| 170230.229 | B Other | 50.0% or 25 yen/kg, whichever is the greater | TRQ | TRQ-13 | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ |
| 1702.40 | Glucose and glucose syrup, containing in the dry state at least 20% but less than 50% by weight of fructose, excluding invert sugar | | | | | | | | | | | | | | | | | | | | | | | | |
| 170240.100 | 1 Containing added flavouring or colouring matter | 29.8% or 23 yen/kg, whichever is the greater | R17 | | 27.8% or 21.43 yen/kg, whichever is the greater | | 23.7% or 18.30 yen/kg, whichever is the greater | 21.7% or 16.73 yen/kg, whichever is the greater | 19.6% or 15.16 yen/kg, whichever is the greater | 17.6% or 13.59 yen/kg, whichever is the greater | 15.6% or 12.02 yen/kg, whichever is the greater | 13.5% or 10.45 yen/kg, whichever is the greater | 11.5% or 8.89 yen/kg, whichever is the greater | yen/kg, | 7.5% or 5.75 yen/kg, whichever is the greater | yen/kg, | yen/kg, | yen/kg, | yen/kg, | 7.5% or 5.75 yen/kg, whichever is the greater | | 7.5% or 5.75 yen/kg, whichever is the greater | yen/kg, | yen/kg, | 7.5% or 5.75 yen/kg, whichever is the greater |
| | 2 Other | | | | | | | | | | | | | | | | | | | | | | | | |
| 170240.210 | - Containing added sugar | 78.5% or 53.70 yen/kg, whichever is the greater | TRQ | TRQ-13 | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ |
| 170240.220 | - Other | 50.0% or 25 yen/kg, whichever is the greater | TRQ | TRQ-13 | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ |

| Tariff line | Description | Base rate | Category | Note | 1st year | 2nd year | 3rd year | 4th year | 5th year | 6th year | 7th year | 8th year | 9th year | 10th year | 11th year | 12th year | 13th year | 14th year | 15th year | 16th year | 17th year | 18th year | 19th year | 20th year | As from 21st year |
|-------------|--|---|----------|-----------|---|---|---|---|---|---|---|---|---|-----------|-----------|-------------------------|-----------|--|-------------------------|-------------------------|-----------|-------------------------|-----------|-----------|--|
| 1702.60 | Other fructose and fructose syrup, containing in the dry state more than 50% by weight of fructose, excluding invert sugar | | | | | | | | | | | | | | | | | | | | | | | | |
| 170260.100 | 1 Containing added flavouring or colouring matter | 29.8% or 23 yen/kg, whichever is the greater | R17 | | 27.8% or 21.43 yen/kg, whichever is the greater | 25.7% or 19.86 yen/kg, whichever is the greater | 23.7% or 18.30 yen/kg, whichever is the greater | 21.7% or 16.73 yen/kg, whichever is the greater | 19.6% or 15.16 yen/kg, whichever is the greater | 17.6% or 13.59 yen/kg, whichever is the greater | 15.6% or 12.02 yen/kg, whichever is the greater | 13.5% or 10.45 yen/kg, whichever is the greater | 11.5% or 8.89 yen/kg, whichever is the greater | | yen/kg, | yen/kg, whichever is | yen/kg, | 7.5% or 5.75 yen/kg, whichever is the greater | yen/kg, whichever is | yen/kg, whichever is | yen/kg, | yen/kg, whichever is | yen/kg, | yen/kg, | 7.5% or 5.75 yen/kg, whichever is the greater |
| | 2 Other | | | | | | | | | | | | | | | | | | | | | | | | |
| 170260.210 | - Containing added sugar | 85.7% or 60.90 yen/kg, whichever is the greater | TRQ | TRQ-13 | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ |
| 170260.220 | - Other | 50.0% or 25 yen/kg, whichever is the greater | TRQ | TRQ-13 | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ |
| 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 | 61.9% | TRQ | TRQ-16, S | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ |
| 170290.190 | - Other | 29.8% | B10 | | 27.1% | 24.4% | 21.7% | 19.0% | 16.3% | 13.5% | 10.8% | 8.1% | 5.4% | 2.7% | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |

| Tariff line | Description | Base rate | Category | Note | 1st year | 2nd year | 3rd year | 4th year | 5th year | 6th year | 7th year | 8th year | 9th year | 10th year | 11th year | 12th year | 13th year | 14th year | 15th year | 16th year | 17th year | 18th year | 19th year | 20th year | As from 21st year |
|-------------|---|---|----------|-----------|---|---|---|---|---|---|---|------------------------------|--------------|--|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|----------------------|
| | 2 Sugar syrup | | | | | | | | | | | | | | | | | | | | | | | | |
| 170290.211 | - Of sugar centrifugal | 35.4% or 47 yen/kg, whichever is the greater | TRQ | TRQ-16, S | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ |
| 170290.219 | - Other | 29.8% or 23 yen/kg, whichever is the greater | TRQ | TRQ-11 | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ |
| | 3 Artificial honey and Caramel | | | | | | | | | | | | | | | | | | | | | | | | |
| 170290.290 | - Artificial honey | 50.0% or 25 yen/kg, whichever is the greater | B10 | | 45.5% or 22.73 yen/kg, whichever is the greater | 40.9% or 20.45 yen/kg, whichever is the greater | 36.4% or 18.18 yen/kg, whichever is the greater | 31.8% or 15.91 yen/kg, whichever is the greater | 27.3% or 13.64 yen/kg, whichever is the greater | 22.7% or 11.36 yen/kg, whichever is the greater | 18.2% or 9.09 yen/kg, whichever is the greater | 6.82 yen/kg, whichever is | whichever is | 4.5% or 2.27 yen/kg, whichever is the greater | Free |
| 170290.300 | - Caramel | 50.0% or 25 yen/kg, whichever is the greater | B10 | | 45.5% or 22.73 yen/kg, whichever is the greater | 40.9% or 20.45 yen/kg, whichever is the greater | 36.4% or 18.18 yen/kg, whichever is the greater | 31.8% or 15.91 yen/kg, whichever is the greater | 27.3% or 13.64 yen/kg, whichever is the greater | 22.7% or 11.36 yen/kg, whichever is the greater | 18.2% or 9.09 yen/kg, whichever is the greater | 6.82 yen/kg, whichever is | whichever is | yen/kg, | Free |
| | 4 Hi-test-molasses | | | | | | | | | | | | | | | | | | | | | | | | |
| 170290.420 | (2) Other | 21.3% | R5 | | 20.3% | 19.4% | 18.4% | 17.4% | 16.5% | 15.5% | 14.5% | 13.6% | 12.6% | 11.6% | 10.7% | 10.7% | 10.7% | 10.7% | 10.7% | 10.7% | 10.7% | 10.7% | 10.7% | 10.7% | 10.7% |
| | 5 Other | | | | | | | | | | | | | | | | | | | | | | | | |
| 170290.510 | (1) Containing added flavouring or colouring matter | 29.8% or 23 yen/kg, whichever is the greater | B10 | | 27.1% or 20.91 yen/kg, whichever is the greater | 24.4% or 18.82 yen/kg, whichever is the greater | 21.7% or 16.73 yen/kg, whichever is the greater | 19.0% or 14.64 yen/kg, whichever is the greater | 16.3% or 12.55 yen/kg, whichever is the greater | 13.5% or 10.45 yen/kg, whichever is the greater | 8.36 yen/kg, | yen/kg, whichever is | | 2.7% or 2.09 yen/kg, whichever is the greater | Free |

| | T | | 1 1 | | | 1 | 1 | | | 1 | 1 | 1 | ı | 1 | | 1 | 1 | | | ı | | ı | ı | 1 | 1 |
|-------------|---|--|----------|-----------|--------------|--------------|--------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|----------------------|
| Tariff line | Description | Base rate | Category | Note | 1st year | 2nd year | 3rd year | 4th year | 5th year | 6th year | 7th year | 8th year | 9th year | 10th year | 11th year | 12th year | 13th year | 14th year | 15th year | 16th year | 17th year | 18th year | 19th year | 20th year | As from 21st year |
| | (2) Other | | | | | | | | | | | | | | | | | | | | | | | | |
| 170290.521 | A Containing added sugar | 114.2% or 89.50 yen/kg, whichever is the greater | TRQ | TRQ-16, S | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ |
| | B Other | | | | | | | | | | | | | | | | | | | | | | | | |
| 170290.522 | (a) Sorbose | 12.0% | B5 | | 10.0% | 8.0% | 6.0% | 4.0% | 2.0% | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
| 170290.523 | (b) Maltose | 21.3% | B10 | | 19.4% | 17.4% | 15.5% | 13.6% | 11.6% | 9.7% | 7.7% | 5.8% | 3.9% | 1.9% | Free |
| 170290.529 | (c) Other | 50.0% or 25 yen/kg, whichever is the greater | TRQ | TRQ-13 | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ |
| | Molasses resulting from the extraction or refining of sugar | | | | | | | | | | | | | | | | | | | | | | | | |
| 1703.10 | Cane molasses | | | | | | | | | | | | | | | | | | | | | | | | |
| | 2 Other | | | | | | | | | | | | | | | | | | | | | | | | |
| 170310.090 | - Other | 15.30 yen/kg | B5 | | 12.75 yen/kg | 10.20 yen/kg | 7.65 yen/kg | 5.10 yen/kg | 2.55 yen/kg | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
| 1703.90 | Other | | | | | | | | | | | | | | | | | | | | | | | | |
| | 2 Other | | | | | | | | | | | | | | | | | | | | | | | | |
| 170390.090 | - Other | 15.30 yen/kg | B10 | | 13.91 yen/kg | 12.52 yen/kg | 11.13 yen/kg | 9.74 yen/kg | 8.35 yen/kg | 6.95 yen/kg | 5.56 yen/kg | 4.17 yen/kg | 2.78 yen/kg | 1.39 yen/kg | Free |
| 17.04 | Sugar confectionery (including white chocolate), not containing cocoa | | | | | | | | | | | | | | | | | | | | | | | | |
| 170410.000 | Chewing gum, whether or not sugar-coated | 24.0% | B10 | | 21.8% | 19.6% | 17.5% | 15.3% | 13.1% | 10.9% | 8.7% | 6.5% | 4.4% | 2.2% | Free |
| 1704.90 | Other | | | | | | | | | | | | | | | | | | | | | | | | |
| | 2 Other | | | | | | | | | | | | | | | | | | | | | | | | |
| 170490.210 | - Candies | 25.0% | B10 | | 22.7% | 20.5% | 18.2% | 15.9% | 13.6% | 11.4% | 9.1% | 6.8% | 4.5% | 2.3% | Free |
| 170490.220 | - Caramels | 25.0% | B10 | | 22.7% | 20.5% | 18.2% | 15.9% | 13.6% | 11.4% | 9.1% | 6.8% | 4.5% | 2.3% | Free |
| 170490.230 | - White chocolate | 25.0% | B10 | | 22.7% | 20.5% | 18.2% | 15.9% | 13.6% | 11.4% | 9.1% | 6.8% | 4.5% | 2.3% | Free |
| 170490.290 | - Other | 25.0% | B10 | | 22.7% | 20.5% | 18.2% | 15.9% | 13.6% | 11.4% | 9.1% | 6.8% | 4.5% | 2.3% | Free |

| Tariff line | Description | Base rate | Category | Note | 1st year | 2nd year | 3rd year | 4th year | 5th year | 6th year | 7th year | 8th year | 9th year | 10th year | 11th year | 12th year | 13th year | 14th year | 15th year | 16th year | 17th year | 18th year | 19th year | 20th year | As from 21st year |
|-------------|---|-----------|----------|--------|----------|----------|----------|----------|----------|----------|----------|----------|----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|----------------------|
| | Chapter 18 Cocoa and cocoa preparations | • | | | • | • | | | | | | • | | | | | | | | • | • | • | | | |
| 18.03 | Cocoa paste, whether or not defatted | | | | | | | | | | | | | | | | | | | | | | | | |
| 180320.000 | Wholly or partly defatted | 10.0% | В5 | | 8.3% | 6.7% | 5.0% | 3.3% | 1.7% | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
| | 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% | TRQ | TRQ-15 | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ |
| 1806.20 | Other preparations in blocks, slabs or bars weighing more than 2 kg or in liquid, paste, powder, granular or other bulk form in containers or immediate packings, of a content exceeding 2 kg | | | | | | | | | | | | | | | | | | | | | | | | |
| | 1 Food preparations of goods of headings 04.01 to 04.04, containing cocoa powder in a proportion by weight of less than 10% | | | | | | | | | | | | | | | | | | | | | | | | |
| | (1) Containing not less than 30% of natural milk constituents by weight, calculated on the dry matter, excluding whipped cream in pressurised containers | | | | | | | | | | | | | | | | | | | | | | | | |
| 180620.311 | - For "the Pooled Quota of other milk products" | 21.0% | R6 | | 19.3% | 17.5% | 15.8% | 14.0% | 12.3% | 10.5% | 10.5% | 10.5% | 10.5% | 10.5% | 10.5% | 10.5% | 10.5% | 10.5% | 10.5% | 10.5% | 10.5% | 10.5% | 10.5% | 10.5% | 10.5% |
| 180620.319 | - Other | | X | S | | | | | | | | | | | | | | | | | | | | | |
| | (2) Other | | | | | | | | | | | | | | | | | | | | | | | | |
| 180620.321 | A Containing added sugar | 23.8% | B10 | S | 21.6% | 19.5% | 17.3% | 15.1% | 13.0% | 10.8% | 8.7% | 6.5% | 4.3% | 2.2% | Free |
| 180620.322 | B Other | 21.3% | R5 | S | 20.3% | 19.4% | 18.4% | 17.4% | 16.5% | 15.5% | 14.5% | 13.6% | 12.6% | 11.6% | 10.7% | 10.7% | 10.7% | 10.7% | 10.7% | 10.7% | 10.7% | 10.7% | 10.7% | 10.7% | 10.7% |

| Tariff line | Description | Base rate | Category | Note | 1st year | 2nd year | 3rd year | 4th year | 5th year | 6th year | 7th year | 8th year | 9th year | 10th year | 11th year | 12th year | 13th year | 14th year | 15th year | 16th year | 17th year | 18th year | 19th year | 20th year | As from 21st |
|--------------|--|-----------|----------|-----------|----------|-----------|----------|-----------|----------|----------|-----------|----------|-----------|-----------|------------|------------|------------|------------|-----------|------------|------------|------------|-----------|-----------|--------------|
| Tarrir fille | Description | Dase rate | Category | Note | 1st year | Ziiu yeai | ord year | 4tii yeai | Jui yeai | oui yeai | /til yeal | oui yeai | 9tii yeai | Tour year | 11tii yeai | 12tii yeai | 13tii yeai | 14tii yeai | 15th year | Totti year | 17tii yeai | 18tii yeai | 19th year | 20th year | year |
| | 2 Other | | | | | | | | | | | | | | | | | | | | | | | | |
| | (1) Containing added sugar | | | | | | | | | | | | | | | | | | | | | | | | |
| | A Chewing gum and other sugar confectionery; preparations in blocks, slabs, bars and paste | | | | | | | | | | | | | | | | | | | | | | | | |
| 180620.111 | Chewing gum and other sugar confectionery; foods, the largest single ingredient of which is sugar by weight | 29.8% | B10 | | 27.1% | 24.4% | 21.7% | 19.0% | 16.3% | 13.5% | 10.8% | 8.1% | 5.4% | 2.7% | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
| 180620.119 | - Other | 29.8% | B10 | | 27.1% | 24.4% | 21.7% | 19.0% | 16.3% | 13.5% | 10.8% | 8.1% | 5.4% | 2.7% | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
| 180620.190 | B Other | 28.0% | B10 | | 25.5% | 22.9% | 20.4% | 17.8% | 15.3% | 12.7% | 10.2% | 7.6% | 5.1% | 2.5% | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
| | (2) Other | | | | | | | | | | | | | | | | | | | | | | | | |
| 180620.210 | - For the quantity within the limits of a tariff quota stipulated by a cabinet order which is effective at the time of import and under the conditions set out by relevant regulations which are effective at the time of import Note: The tariff quota shall be calculated on the basis of the quantity of demand of powdered milk and such food preparations for manufacture of chocolate in the coming fiscal year (April-March), and also in consideration of other relevant conditions | | Xq2 | | | | | | | | | | | | | | | | | | | | | | |
| 180620.290 | - Other | | | | | | | | | | | | | | | | | | | | | | | | |
| | Intended for use as materials for chocolate | 21.3% | TRQ | TRQ-20, S | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ |
| | Other | 21.3% | TRQ | TRQ-19, S | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ |

| Tariff line | Description | Base rate | Category | Note 1st year | 2nd year | 3rd year | 4th year | 5th year | 6th year | 7th year | 8th year | 9th year | 10th year | 11th year | 12th year | 13th year | 14th year | 15th year | 16th year | 17th year | 18th year | 19th year | 20th year | As from 21st year |
|-------------|--|-----------|----------|---------------|----------|----------|----------|----------|----------|----------|----------|----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|----------------------|
| | Other, in blocks, slabs or bars | | | | | | | | | | | | | | | | | | | | | | | |
| 180631.000 | Filled | 10.0% | B10 | 9.1% | 8.2% | 7.3% | 6.4% | 5.5% | 4.5% | 3.6% | 2.7% | 1.8% | 0.9% | Free |
| 1806.32 | Not filled | | | | | | | | | | | | | | | | | | | | | | | |
| 180632.100 | 1 Chocolate confectionery | 10.0% | B10 | 9.1% | 8.2% | 7.3% | 6.4% | 5.5% | 4.5% | 3.6% | 2.7% | 1.8% | 0.9% | Free |
| | 2 Other | | | | | | | | | | | | | | | | | | | | | | | |
| | (1) Containing added sugar | | | | | | | | | | | | | | | | | | | | | | | |
| 180632.211 | Chewing gum and other sugar confectionery; foods, the largest single ingredient of which is sugar by weight | 29.8% | B10 | 27.1% | 24.4% | 21.7% | 19.0% | 16.3% | 13.5% | 10.8% | 8.1% | 5.4% | 2.7% | Free |
| 180632.219 | - Other | 29.8% | B10 | 27.1% | 24.4% | 21.7% | 19.0% | 16.3% | 13.5% | 10.8% | 8.1% | 5.4% | 2.7% | Free |
| 180632.220 | (2) Other | 21.3% | В5 | 17.8% | 14.2% | 10.7% | 7.1% | 3.6% | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
| 1806.90 | Other | | | | | | | | | | | | | | | | | | | | | | | |
| 180690.100 | 1 Chocolate confectionery | 10.0% | B10 | 9.1% | 8.2% | 7.3% | 6.4% | 5.5% | 4.5% | 3.6% | 2.7% | 1.8% | 0.9% | Free |
| | 2 Other | | | | | | | | | | | | | | | | | | | | | | | |
| | (1) Food preparations of goods of headings 04.01 to 04.04, containing cocoa powder in a proportion by weight of less than 10% | | | | | | | | | | | | | | | | | | | | | | | |
| | A Containing not less than 30% of natural milk constituents by weight, calculated on the dry matter, excluding whipped cream in pressurised containers | | | | | | | | | | | | | | | | | | | | | | | |
| 180690.311 | - For "the Pooled Quota of other milk products" | 21.0% | R6 | 19.3% | 17.5% | 15.8% | 14.0% | 12.3% | 10.5% | 10.5% | 10.5% | 10.5% | 10.5% | 10.5% | 10.5% | 10.5% | 10.5% | 10.5% | 10.5% | 10.5% | 10.5% | 10.5% | 10.5% | 10.5% |
| 180690.319 | - Other | | X | S | | | | | | | | | | | | | | | | | | | | |

| Tariff line | Description | Base rate | Category | Note | 1st year | 2nd year | 3rd year | 4th year | 5th year | 6th year | 7th year | 8th year | 9th year | 10th year | 11th year | 12th year | 13th year | 14th year | 15th year | 16th year | 17th year | 18th year | 19th year | 20th year | As from 21st year |
|-------------|--|----------------|--------------|------|----------|----------|----------|----------|----------|----------|----------|----------|----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|----------------------|
| | B Other | | | | | | | | | | | | | | | | | | | | | | | | |
| 180690.321 | (a) Containing added sugar | 23.8% | В7 | | 20.8% | 17.9% | 14.9% | 11.9% | 8.9% | 6.0% | 3.0% | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
| 180690.322 | (b) Other | 21.3% | R5 | S | 20.3% | 19.4% | 18.4% | 17.4% | 16.5% | 15.5% | 14.5% | 13.6% | 12.6% | 11.6% | 10.7% | 10.7% | 10.7% | 10.7% | 10.7% | 10.7% | 10.7% | 10.7% | 10.7% | 10.7% | 10.7% |
| | (2) Other | | | | | | | | | | | | | | | | | | | | | | | | |
| | A Containing added sugar | | | | | | | | | | | | | | | | | | | | | | | | |
| 180690.211 | - Chewing gum and other sugar confectionery; foods, the largest single ingredient of which is sugar by weight | 29.8% | B10 | | 27.1% | 24.4% | 21.7% | 19.0% | 16.3% | 13.5% | 10.8% | 8.1% | 5.4% | 2.7% | Free |
| 180690.219 | - Other | 29.8% | B10 | | 27.1% | 24.4% | 21.7% | 19.0% | 16.3% | 13.5% | 10.8% | 8.1% | 5.4% | 2.7% | Free |
| 180690.220 | B Other | 21.3% | B10 | S | 19.4% | 17.4% | 15.5% | 13.6% | 11.6% | 9.7% | 7.7% | 5.8% | 3.9% | 1.9% | Free |
| | Chapter 19 Preparations of cereals, flour, starch or r | nilk; pastryco | oks' product | S | - | 1 | | | 1 | 1 | 1 | | | -1 | | | | | | | 1 | | | | |
| | Malt extract; food preparations of flour, groats, meal, starch or malt extract, not containing cocoa or containing less than 40% by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included; food preparations of goods of headings 04.01 to 04.04, not containing cocoa or containing less than 5% by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included | | | | | | | | | | | | | | | | | | | | | | | | |
| 1901.10 | Preparations suitable for infants or young children, put up for retail sale | | | | | | | | | | | | | | | | | | | | | | | | |
| | 1 Food preparations of goods of headings 04.01 to 04.04, containing not less than 30% of natural milk constituents by weight, calculated on the dry matter | | | | | | | | | | | | | | | | | | | | | | | | |
| | (1) Of a milk fat content, by weight, not exceeding 30% | | | | | | | | | | | | | | | | | | | | | | | | |
| 190110.111 | - For "the Pooled Quota of other milk products" | 25.0% | R6 | | 22.9% | 20.8% | 18.8% | 16.7% | 14.6% | 12.5% | 12.5% | 12.5% | 12.5% | 12.5% | 12.5% | 12.5% | 12.5% | 12.5% | 12.5% | 12.5% | 12.5% | 12.5% | 12.5% | 12.5% | 12.5% |

| Tariff line | Description | Base rate | Category | Note | 1st year | 2nd year | 3rd year | 4th year | 5th year | 6th year | 7th year | 8th year | 9th year | 10th year | 11th year | 12th year | 13th year | 14th year | 15th year | 16th year | 17th year | 18th year | 19th year | 20th year | As from 21st year |
|-------------|--|-----------|----------|------|----------|----------|----------|----------|----------|----------|----------|----------|----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|----------------------|
| 190110.119 | - Other | | X | S | | | | | | | | | | | | | | | | | | | | | |
| | (2) Other | | | | | | | | | | | | | | | | | | | | | | | | |
| 190110.121 | - For "the Pooled Quota of other milk products" | 25.0% | R6 | | 22.9% | 20.8% | 18.8% | 16.7% | 14.6% | 12.5% | 12.5% | 12.5% | 12.5% | 12.5% | 12.5% | 12.5% | 12.5% | 12.5% | 12.5% | 12.5% | 12.5% | 12.5% | 12.5% | 12.5% | 12.5% |
| 190110.129 | - Other | | X | S | | | | | | | | | | | | | | | | | | | | | |
| | 2 Other | | | | | | | | | | | | | | | | | | | | | | | | |
| | (1) Food preparations of goods of headings 04.01 to 04.04 | | | | | | | | | | | | | | | | | | | | | | | | |
| 190110.211 | A Containing added sugar | 23.8% | R5 | S | 22.7% | 21.6% | 20.6% | 19.5% | 18.4% | 17.3% | 16.2% | 15.1% | 14.1% | 13.0% | 11.9% | 11.9% | 11.9% | 11.9% | 11.9% | 11.9% | 11.9% | 11.9% | 11.9% | 11.9% | 11.9% |
| 190110.219 | B Other | 21.3% | B10 | | 19.4% | 17.4% | 15.5% | 13.6% | 11.6% | 9.7% | 7.7% | 5.8% | 3.9% | 1.9% | Free |
| | (2) Other | | | | | | | | | | | | | | | | | | | | | | | | |
| 190110.221 | A Containing added sugar | 24.0% | R5 | | 22.9% | 21.8% | 20.7% | 19.6% | 18.5% | 17.5% | 16.4% | 15.3% | 14.2% | 13.1% | 12.0% | 12.0% | 12.0% | 12.0% | 12.0% | 12.0% | 12.0% | 12.0% | 12.0% | 12.0% | 12.0% |
| 190110.229 | B Other | 13.6% | R5 | | 13.0% | 12.4% | 11.7% | 11.1% | 10.5% | 9.9% | 9.3% | 8.7% | 8.0% | 7.4% | 6.8% | 6.8% | 6.8% | 6.8% | 6.8% | 6.8% | 6.8% | 6.8% | 6.8% | 6.8% | 6.8% |
| 1901.20 | Mixes and doughs for the preparation of bakers' wares of heading 19.05 | | | | | | | | | | | | | | | | | | | | | | | | |
| | 1 Food preparations of flour, meal or starch, which contain more than 85% by weight of flour, groats, meal and pellets of rice, wheat, triticale or barley, starch, or any combination thereof, excluding cakemixes and a kind used as food suitable for infants or young children or dietetic purpose; doughs for rice products, excluding a kind used as food suitable for infants or young children or dietetic purpose; food preparations of goods of headings 04.01 to 04.04 (preparations containing not less than 30% of natural milk constituents by weight, calculated on the dry matter) | | | | | | | | | | | | | | | | | | | | | | | | |

| Tariff line | Description | Base rate | Category | Note | 1st year | 2nd year | 3rd year | 4th year | 5th year | 6th year | 7th year | 8th year | 9th year | 10th year | 11th year | 12th year | 13th year | 14th year | 15th year | 16th year | 17th year | 18th year | 19th year | 20th year | As from 21st year |
|-------------|---|-----------|----------|------|----------|----------|----------|----------|----------|----------|----------|----------|----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|----------------------|
| | (1) Food preparations of goods of headings 04.01 to 04.04, containing not less than 30% of natural milk constituents by weight, calculated on the dry matter | | | | | | | | | | | | | | | | | | | | | | | | |
| | A Of a milk fat content, by weight, not exceeding 30% | | | | | | | | | | | | | | | | | | | | | | | | |
| 190120.111 | - For "the Pooled Quota of other milk products" | 25.0% | R6 | | 22.9% | 20.8% | 18.8% | 16.7% | 14.6% | 12.5% | 12.5% | 12.5% | 12.5% | 12.5% | 12.5% | 12.5% | 12.5% | 12.5% | 12.5% | 12.5% | 12.5% | 12.5% | 12.5% | 12.5% | 12.5% |
| 190120.112 | - Other | | X | S | | | | | | | | | | | | | | | | | | | | | |
| | B Other | | | | | | | | | | | | | | | | | | | | | | | | |
| 190120.116 | - For "the Pooled Quota of other milk products" | 25.0% | R18 | | 24.6% | 24.2% | 23.8% | 23.3% | 22.9% | 22.5% | 22.5% | 22.5% | 22.5% | 22.5% | 22.5% | 22.5% | 22.5% | 22.5% | 22.5% | 22.5% | 22.5% | 22.5% | 22.5% | 22.5% | 22.5% |
| 190120.117 | - Other | | X | S | | | | | | | | | | | | | | | | | | | | | |
| | (2) Food preparations, containing more than 85% by weight of flour, groats, meal and pellets of rice, wheat, triticale or barley, starch, or any combination thereof, excluding cake-mixes and a kind used as food suitable for infants or young children or dietetic purpose | | | | | | | | | | | | | | | | | | | | | | | | |

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

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

| Tariff line | Description | Base rate | Category | Note | 1st year | 2nd year | 3rd year | 4th year | 5th year | 6th year | 7th year | 8th year | 9th year | 10th year | 11th year | 12th year | 13th year | 14th year | 15th year | 16th year | 17th year | 18th year | 19th year | 20th year | As from 21st year |
|-------------|-------------|-----------|----------|---|----------|----------|----------|----------|----------|----------|----------|----------|----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|----------------------|
| 190120.139 | - Other | | X | The originating goods classified under this tariff line belong to the subheading 1901.20, in which Japan makes a relevant tariff commitment on the originating goods classified under the tariff line 190120.131. | | | | | | | | | | | | | | | | | | | | | |

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

| Tariff line | Description | Base rate | Category | Note | 1st year | 2nd year | 3rd year | 4th year | 5th year | 6th year | 7th year | 8th year | 9th year | 10th year | 11th year | 12th year | 13th year | 14th year | 15th year | 16th year | 17th year | 18th year | 19th year | 20th year | As from 21st year |
|-------------|-----------------------------|-----------|----------|---|----------|----------|----------|----------|----------|----------|----------|----------|----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|----------------------|
| 190120.149 | - Other | | X | The originating goods classified under this tariff line belong to the subheading 1901.20, in which Japan makes a relevant tariff commitment on the originating goods classified under the tariff line 190120.141. | | | | | | | | | | | | | | | | | | | | | |
| | D Mostly containing starch | | | | | | | | | | | | | | | | | | | | | | | | |
| | (a) Containing wheat starch | | | | | | | | | | | | | | | | | | | | | | | | |

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

| Tariff line | Description | Base rate | Category | Note | 1st year | 2nd year | 3rd year | 4th year | 5th year | 6th year | 7th year | 8th year | 9th year | 10th year | 11th year | 12th year | 13th year | 14th year | 15th year | 16th year | 17th year | 18th year | 19th year | 20th year | As from 21st year |
|-------------|---|------------|----------|---|----------|----------|----------|----------|----------|----------|----------|----------|----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|----------------------|
| 190120.152 | - Other | | x | The originating goods classified under this tariff line belong to the subheading 1901.20, in which Japan makes a relevant tariff commitment on the originating goods classified under the tariff line 190120.151. | | | | | | | | | | | | | | | | | | | | | |
| | (b) Other | | | | | | | | | | | | | | | | | | | | | | | | |
| | - For "the Pooled Quota of starch or similar articles" | | | | | | | | | | | | | | | | | | | | | | | | |
| 190120.156 | Containing added sugar | | Xq1 | | | | | | | | | | | | | | | | | | | | | | |
| 190120.157 | Other | | Xq1 | | | | | | | | | | | | | | | | | | | | | | |
| 190120.159 | - Other | 119 yen/kg | TRQ | TRQ-17, S | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ |
| | (3) Doughs for rice products, excluding a kind used as food suitable for infants or young children or dietetic purpose | | | | | | | | | | | | | | | | | | | | | | | | |

| Tariff line | Description | Base rate | Category | Note | 1st year | 2nd year | 3rd year | 4th year | 5th year | 6th year | 7th year | 8th year | 9th year | 10th year | 11th year | 12th year | 13th year | 14th year | 15th year | 16th year | 17th year | 18th year | 19th year | 20th year | As from 21st year |
|-------------|---|-----------|----------|-------|----------|----------|----------|----------|----------|----------|----------|----------|----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|----------------------|
| 190120.162 | - Imported by Japanese Government according to Article 30 of the Law for Stabilization of Supply-Demand and Price of Staple Food (Law No. 113 of 1994), imported to be purchased and sold by Japanese Government in response to a joint application by seller to and purchaser from Japanese Government according to Article 31 of the Law, imported with certification of Minister of Agriculture, Forestry and Fisheries according to the cabinet order concerning rice and others provided by the cabinet order provided in column 3 of paragraph 1 of Article 34 of the Law | | Xq1 | | | | | | | | | | | | | | | | | | | | | | |
| 190120.168 | - Other | | X | | | | | | | | | | | | | | | | | | | | | | |
| | 2 Other | | | | | | | | | | | | | | | | | | | | | | | | |
| | (1) Food preparations of goods of headings 04.01 to 04.04 | | | | | | | | | | | | | | | | | | | | | | | | |
| 190120.219 | B Other | 21.3% | B10 | | 19.4% | 17.4% | 15.5% | 13.6% | 11.6% | 9.7% | 7.7% | 5.8% | 3.9% | 1.9% | Free |
| | (2) Cake-mixes | | | | | | | | | | | | | | | | | | | | | | | | |
| 190120.222 | A Containing added sugar | 23.8% | TRQ | TRQ-2 | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ |
| | B Other | | | | | | | | | | | | | | | | | | | | | | | | |
| 190120.223 | (a) Put up in containers for retail sale, not more than 500 g each including container | 12.0% | В8 | | 10.7% | 9.3% | 8.0% | 6.7% | 5.3% | 4.0% | 2.7% | 1.3% | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
| 190120.224 | (b) Other | 12.0% | В8 | | 10.7% | 9.3% | 8.0% | 6.7% | 5.3% | 4.0% | 2.7% | 1.3% | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |

| Tariff line | Description | Base rate | Category | Note | 1st year | 2nd year | 3rd year | 4th year | 5th year | 6th year | 7th year | 8th year | 9th year | 10th year | 11th year | 12th year | 13th year | 14th year | 15th year | 16th year | 17th year | 18th year | 19th year | 20th year | As from 21st year |
|-------------|--|-----------|----------|--------|----------|----------|----------|----------|----------|----------|----------|----------|----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|----------------------|
| | (3) Other | | | | | | | | | | | | | | | | | | | | | | | | |
| | A Containing added sugar | | | | | | | | | | | | | | | | | | | | | | | | |
| | (a) Containing not more than 15% by weight of sucrose | | | | | | | | | | | | | | | | | | | | | | | | |
| 190120.231 | - Preparations of rice flour | | X | | | | | | | | | | | | | | | | | | | | | | |
| 190120.232 | - Preparations of wheat flour | 24.0% | TRQ | TRQ-2 | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ |
| 190120.233 | - Other | 24.0% | B10 | | 21.8% | 19.6% | 17.5% | 15.3% | 13.1% | 10.9% | 8.7% | 6.5% | 4.4% | 2.2% | Free |
| | (b) Other | | | | | | | | | | | | | | | | | | | | | | | | |
| 190120.234 | - Preparations of rice flour | | X | | | | | | | | | | | | | | | | | | | | | | |
| 190120.235 | - Preparations of wheat flour | 23.8% | TRQ | TRQ-2 | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ |
| 190120.239 | - Other | 23.8% | TRQ | TRQ-11 | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ |
| | B Other | | | | | | | | | | | | | | | | | | | | | | | | |
| 190120.241 | - Put up in containers for retail sale, not more than 500 g each including container | 13.6% | B10 | | 12.4% | 11.1% | 9.9% | 8.7% | 7.4% | 6.2% | 4.9% | 3.7% | 2.5% | 1.2% | Free |
| | - Other | | | | | | | | | | | | | | | | | | | | | | | | |
| 190120.242 | Preparations of rice flour | | X | | | | | | | | | | | | | | | | | | | | | | |
| 190120.243 | Preparations of wheat flour | 16.0% | TRQ | TRQ-2 | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ |
| 190120.249 | Other | 16.0% | B10 | | 14.5% | 13.1% | 11.6% | 10.2% | 8.7% | 7.3% | 5.8% | 4.4% | 2.9% | 1.5% | Free |
| 1901.90 | Other | | | | | | | | | | | | | | | | | | | | | | | | |

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

| Tariff line | Description | Base rate | Category | Note | 1st year | 2nd year | 3rd year | 4th year | 5th year | 6th year | 7th year | 8th year | 9th year | 10th year | 11th year | 12th year | 13th year | 14th year | 15th year | 16th year | 17th year | 18th year | 19th year | 20th year | As from 21st year |
|-------------|---|-----------|----------|------|----------|----------|----------|----------|----------|----------|----------|----------|----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|----------------------|
| 190190.137 | - Other | | X | S | | | | | | | | | | | | | | | | | | | | | |
| | (2) Food preparations, containing more than 85% by weight of flour, groats, meal and pellets of rice, wheat, triticale or barley, starch, or any combination thereof, excluding cake-mixes and a kind used as food suitable for infants or young children or dietetic purpose | | | | | | | | | | | | | | | | | | | | | | | | |
| | A Mostly containing rice preparation | | | | | | | | | | | | | | | | | | | | | | | | |
| 190190.142 | - Imported by Japanese Government according to Article 30 of the Law for Stabilization of Supply-Demand and Price of Staple Food (Law No. 113 of 1994), imported to be purchased and sold by Japanese Government in response to a joint application by seller to and purchaser from Japanese Government according to Article 31 of the Law, imported with certification of Minister of Agriculture, Forestry and Fisheries according to the cabinet order concerning rice and others provided by the cabinet order provided in column 3 of paragraph 1 of Article 34 of the Law | | Xq1 | | | | | | | | | | | | | | | | | | | | | | |

| Tariff line | Description | Base rate | Category | Note | 1st year | 2nd year | 3rd year | 4th year | 5th year | 6th year | 7th year | 8th year | 9th year | 10th year | 11th year | 12th year | 13th year | 14th year | 15th year | 16th year | 17th year | 18th year | 19th year | 20th year | As from 21st year |
|-------------|--|---|----------|-------|----------|----------|----------|----------|----------|----------|----------|----------|----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|----------------------|
| 190190.148 | - Other | | X | | | | | | | | | | | | | | | | | | | | | | |
| | B Mostly containing wheat and triticale preparation | | | | | | | | | | | | | | | | | | | | | | | | |
| 190190.151 | - Imported by Japanese Government according to Article 42 of the Law for Stabilization of Supply-Demand and Price of Staple Food (Law No. 113 of 1994), imported to be purchased and sold by Japanese Government in response to a joint application by seller to and purchaser from Japanese Government according to Article 43 of the Law or imported with certification of Minister of Agriculture, Forestry and Fisheries according to the cabinet order concerning wheat and others provided by the cabinet order provided in column 3 of paragraph 1 of Article 45 of the Law | | | | | | | | | | | | | | | | | | | | | | | | |
| | For the tariff rate quota in Japan's Schedule to the WTO Agreement | | Xq1 | | | | | | | | | | | | | | | | | | | | | | |
| | Other | 25.0% | | | | | | | | | | | | | | | | | | | | | | | |
| | | Subject to an import mark-up in accordance with Japan's Schedule to the WTO Agreement | TRQ | TRQ-4 | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ |

| Tariff line | Description | Base rate | Category | Note | 1st year | 2nd year | 3rd year | 4th year | 5th year | 6th year | 7th year | 8th year | 9th year | 10th year | 11th year | 12th year | 13th year | 14th year | 15th year | 16th year | 17th year | 18th year | 19th year | 20th year | As from 21st year |
|-------------|--|-----------|----------|---|----------|----------|----------|----------|----------|----------|----------|----------|----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|----------------------|
| 190190.159 | - Other | | x | The originating goods classified under this tariff line belong to the subheading 1901.90, in which Japan makes a relevant tariff commitment on the originating goods classified under the tariff line 190190.151. | | | | | | | | | | | | | | | | | | | | | |
| | C Mostly containing barley preparation | | | | | | | | | · | | | | | | | | | | | | | | | |

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

| Tariff line | Description | Base rate | Category | Note | 1st year | 2nd year | 3rd year | 4th year | 5th year | 6th year | 7th year | 8th year | 9th year | 10th year | 11th year | 12th year | 13th year | 14th year | 15th year | 16th year | 17th year | 18th year | 19th year | 20th year | As from 21st year |
|-------------|-----------------------------|-----------|----------|---|----------|----------|----------|----------|----------|----------|----------|----------|----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|----------------------|
| 190190.169 | - Other | | X | The originating goods classified under this tariff line belong to the subheading 1901.90, in which Japan makes a relevant tariff commitment on the originating goods classified under the tariff line 190190.161. | | | | | | | | | | | | | | | | | | | | | |
| | D Mostly containing starch | | | | | | | | | | | | | | | | | | | | | | | | |
| | (a) Containing wheat starch | | | | | | | | | | | | | | | | | | | | | | | | |

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

| Tariff line | Description | Base rate | Category | Note | 1st year | 2nd year | 3rd year | 4th year | 5th year | 6th year | 7th year | 8th year | 9th year | 10th year | 11th year | 12th year | 13th year | 14th year | 15th year | 16th year | 17th year | 18th year | 19th year | 20th year | As from 21st year |
|-------------|---|------------|----------|---|----------|----------|----------|----------|----------|----------|----------|----------|----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|----------------------|
| 190190.172 | - Other | | x | The originating goods classified under this tariff line belong to the subheading 1901.90, in which Japan makes a relevant tariff commitment on the originating goods classified under the tariff line 190190.171. | | | | | | | | | | | | | | | | | | | | | |
| | (b) Other | | | | | | | | | | | | | | | | | | | | | | | · | |
| | - For "the Pooled Quota of starch or similar articles" | | | | | | | | | | | | | | | | | | | | | | | | |
| 190190.176 | Containing added sugar | | Xq1 | | | | | | | | | | | | | | | | | | | | | <u> </u> | |
| 190190.177 | Other | | Xq1 | | | | | | | | | | | | | | | | | | | | | <u> </u> | |
| 190190.179 | - Other | 119 yen/kg | TRQ | TRQ-17, S | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ |
| | (3) "Mochi" (rice-cake), "dango" or other similar rice products, excluding a kind used as food suitable for infants or young children or dietetic purpose | | | | | | | | | | | | | | | | | | | | | | | | |
| | [1] Containing not more than 30% by weight of rice | | | | | | | | | | | | | | | | | | | | | | | l | |
| | [i] Containing added sugar | | | | | | | | | | | | | | | | | | | | | | | 1 | |
| 190190.583 | 1 Containing not more than 15% by weight of sucrose | | X | | | | | | | | | | | | | | | | | | | | | | |
| 190190.585 | 2 Other | | X | | | | | | | | | | | | | | | | | | | | | | |
| 190190.586 | [ii] Other | | X | | | | | | | | | | | | | | | | | | | | | i | |
| | [2] Other | | | | | | | | | | | | | | | | | | | | | | | 1 | |

| Tariff line | Description | Base rate | Category | Note | 1st year | 2nd year | 3rd year | 4th year | 5th year | 6th year | 7th year | 8th year | 9th year | 10th year | 11th year | 12th year | 13th year | 14th year | 15th year | 16th year | 17th year | 18th year | 19th year | 20th year | As from 21st year |
|-------------|---|-----------|----------|--------|----------|----------|----------|----------|----------|----------|----------|----------|----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|----------------------|
| 190190.587 | - Imported by Japanese Government according to Article 30 of the Law for Stabilization of Supply-Demand and Price of Staple Food (Law No. 113 of 1994), imported to be purchased and sold by Japanese Government in response to a joint application by seller to and purchaser from Japanese Government according to Article 31 of the Law, imported with certification of Minister of Agriculture, Forestry and Fisheries according to the cabinet order concerning rice and others provided by the cabinet order provided in column 3 of paragraph 1 of Article 34 of the Law | | Xq1 | | | | | | | | | | | | | | | | | | | | | | |
| 190190.588 | - Other | | X | | | | | | | | | | | | | | | | | | | | | | |
| | 2 Other | | | | | | | | | | | | | | | | | | | | | | | | 1 |
| | (1) Food preparations of goods of headings 04.01 to 04.04 | | | | | | | | | | | | | | | | | | | | | | | | |
| | A Containing added sugar | | | | | | | | | | | | | | | | | | | | | | | | |
| | (a) Containing less than 50% by weight of sucrose | | | | | | | | | | | | | | | | | | | | | | | | |
| 190190.211 | - Foods, the largest single ingredient of which is sugar by weight | 28.0% | TRQ | TRQ-14 | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ |
| | - Other | | | | | | | | | | | | | | | | | | | | | | | | |

| Tariff line | Description | Base rate | Category | Note | 1st year | 2nd year | 3rd year | 4th year | 5th year | 6th year | 7th year | 8th year | 9th year | 10th year | 11th year | 12th year | 13th year | 14th year | 15th year | 16th year | 17th year | 18th year | 19th year | 20th year | As from 21st year |
|-------------|--|-----------|----------|--------|----------|----------|----------|----------|----------|----------|----------|----------|----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|----------------------|
| 190190.216 | Whipped cream in pressurised containers | 23.8% | B10 | | 21.6% | 19.5% | 17.3% | 15.1% | 13.0% | 10.8% | 8.7% | 6.5% | 4.3% | 2.2% | Free |
| 190190.217 | Other | 23.8% | TRQ | TRQ-11 | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ |
| 190190.219 | (b) Other | 29.8% | TRQ | TRQ-15 | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ |
| | B Other | | | | | | | | | | | | | | | | | | | | | | | | |
| 190190.221 | - Whipped cream in pressurised containers | 21.3% | R19 | S | 18.6% | 16.0% | 13.3% | 10.7% | 8.0% | 5.3% | 5.3% | 5.3% | 5.3% | 5.3% | 5.3% | 5.3% | 5.3% | 5.3% | 5.3% | 5.3% | 5.3% | 5.3% | 5.3% | 5.3% | 5.3% |
| 190190.229 | - Other | 21.3% | B10 | | 19.4% | 17.4% | 15.5% | 13.6% | 11.6% | 9.7% | 7.7% | 5.8% | 3.9% | 1.9% | Free |
| 190190.230 | (2) Malt extract | 9.0% | B10 | | 8.2% | 7.4% | 6.5% | 5.7% | 4.9% | 4.1% | 3.3% | 2.5% | 1.6% | 0.8% | Free |
| | (3) Other | | | | | | | | | | | | | | | | | | | | | | | | |
| | A Containing added sugar | | | | | | | | | | | | | | | | | | | | | | | | |
| | (a) Containing not more than 15% by weight of sucrose | | | | | | | | | | | | | | | | | | | | | | | | |
| 190190.241 | - Preparations of rice flour | | X | | | | | | | | | | | | | | | | | | | | | | |
| 190190.242 | - Preparations of wheat flour | 24.0% | TRQ | TRQ-3 | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ |
| 190190.243 | - Other | 24.0% | B10 | | 21.8% | 19.6% | 17.5% | 15.3% | 13.1% | 10.9% | 8.7% | 6.5% | 4.4% | 2.2% | Free |
| | (b) Other | | | | | | | | | | | | | | | | | | | | | | | | |
| | Foods, the largest single ingredient of which is sugar by weight | | | | | | | | | | | | | | | | | | | | | | | | |
| 190190.246 | Preparations of rice flour | | X | | | | | | | | | | | | | | | | | | | | | | |
| 190190.247 | Preparations of wheat flour | 28.0% | TRQ | TRQ-3 | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ |
| 190190.248 | Other | 28.0% | TRQ | TRQ-11 | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ |
| | - Other | | | | | | | | | | | | | | | | | | | | | | | | |
| 190190.251 | Preparations of rice flour | | X | | | | | | | | | | | | | | | | | | | | | | |

| | T | I | | | T | | | 1 | 1 | | 1 | | | I | | 1 | 1 | I | 1 | 1 | 1 | | | 1 | |
|-------------|---|--------------|----------|--------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|----------------------|
| Tariff line | Description | Base rate | Category | Note | 1st year | 2nd year | 3rd year | 4th year | 5th year | 6th year | 7th year | 8th year | 9th year | 10th year | 11th year | 12th year | 13th year | 14th year | 15th year | 16th year | 17th year | 18th year | 19th year | 20th year | As from 21st year |
| 190190.252 | Preparations of wheat flour | 23.8% | TRQ | TRQ-3 | TRQ |
| 190190.253 | Other | 23.8% | TRQ | TRQ-11 | TRQ |
| | B Other | | | | | | | | | | | | | | | | | | | | | | | | |
| 190190.261 | - Put up in containers for retail sale, not more than 500 g each including container | 13.6% | B10 | | 12.4% | 11.1% | 9.9% | 8.7% | 7.4% | 6.2% | 4.9% | 3.7% | 2.5% | 1.2% | Free |
| | - Other | | | | | | | | | | | | | | | | | | | | | | | | |
| 190190.266 | Preparations of rice flour | | X | | | | | | | | | | | | | | | | | | | | | | |
| 190190.267 | Preparations of wheat flour | 16.0% | TRQ | TRQ-3 | TRQ |
| 190190.269 | Other | 16.0% | B10 | | 14.5% | 13.1% | 11.6% | 10.2% | 8.7% | 7.3% | 5.8% | 4.4% | 2.9% | 1.5% | Free |
| 19.02 | Pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise prepared, such as spaghetti, macaroni, noodles, lasagne, gnocchi, ravioli, cannelloni; couscous, whether or not prepared | | | | | | | | | | | | | | | | | | | | | | | | |
| | Uncooked pasta, not stuffed or otherwise prepared | | | | | | | | | | | | | | | | | | | | | | | | |
| 190211.000 | Containing eggs | 30 yen/kg | В8 | | 26.67 yen/kg | 23.33 yen/kg | 20.00 yen/kg | 16.67 yen/kg | 13.33 yen/kg | 10.00 yen/kg | 6.67 yen/kg | 3.33 yen/kg | Free |
| 1902.19 | Other | | | | | | | | | | | | | | | | | | | | | | | | |
| 190219.010 | 1 Biefun | 27.20 yen/kg | R5 | | 25.96 yen/kg | 24.73 yen/kg | 23.49 yen/kg | 22.25 yen/kg | 21.02 yen/kg | 19.78 yen/kg | 18.55 yen/kg | 17.31 yen/kg | 16.07 yen/kg | 14.84 yen/kg | 13.60 yen/kg |
| | 2 Other | | | | | | | | | | | | | | | | | | | | | | | | |
| | - Macaroni and spaghetti | | | | | | | | | | | | | | | | | | | | | | | | |
| 190219.093 | Spaghetti | 30 yen/kg | B10 | | 27.27 yen/kg | 24.55 yen/kg | 21.82 yen/kg | 19.09 yen/kg | 16.36 yen/kg | 13.64 yen/kg | 10.91 yen/kg | 8.18 yen/kg | 5.45 yen/kg | 2.73 yen/kg | Free |
| 190219.094 | Macaroni | 30 yen/kg | B10 | | 27.27 yen/kg | 24.55 yen/kg | 21.82 yen/kg | 19.09 yen/kg | 16.36 yen/kg | 13.64 yen/kg | 10.91 yen/kg | 8.18 yen/kg | 5.45 yen/kg | 2.73 yen/kg | Free |
| | - Other | | | | | | | | | | | | | | | | | | | | | | | | |
| 190219.092 | Udon, somen and soba | 34 yen/kg | TRQ | TRQ-6 | TRQ |
| 190219.099 | Other | 34 yen/kg | B10 | | 30.91 yen/kg | 27.82 yen/kg | 24.73 yen/kg | 21.64 yen/kg | 18.55 yen/kg | 15.45 yen/kg | 12.36 yen/kg | 9.27 yen/kg | 6.18 yen/kg | 3.09 yen/kg | Free |

| Tariff line | Description | Base rate | Category | Note 1s | st year | 2nd year | 3rd year | 4th year | 5th year | 6th year | 7th year | 8th year | 9th year | 10th year | 11th year | 12th year | 13th year | 14th year | 15th year | 16th year | 17th year | 18th year | 19th year | 20th year | As from 21st year |
|-------------|--|-----------|----------|---------|---------|----------|----------|----------|----------|----------|----------|----------|----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|----------------------|
| 1902.20 | Stuffed pasta, whether or not cooked or otherwise prepared | | | | | | | | | | | | | | | | | | | | | | | | |
| | 1 Containing added sugar | | | | | | | | | | | | | | | | | | | | | | | | |
| 190220.110 | (1) Containing more than 20% by weight of sausage, meat, meat offal, blood, fish or crustaceans, molluscs or other aquatic invertebrates, or any combination thereof, and also containing ebi predominating by weight over each of such other products | 5.1% | B10 | | 4.6% | 4.2% | 3.7% | 3.2% | 2.8% | 2.3% | 1.9% | 1.4% | 0.9% | 0.5% | Free |
| 190220.190 | (2) Other | 23.8% | B10 | 2 | 21.6% | 19.5% | 17.3% | 15.1% | 13.0% | 10.8% | 8.7% | 6.5% | 4.3% | 2.2% | Free |
| | 2 Other | | | | | | | | | | | | | | | | | | | | | | | | |
| 190220.210 | (1) Containing more than 20% by weight of sausage, meat, meat offal, blood, fish or crustaceans, molluscs or other aquatic invertebrates, or any combination thereof, and also containing ebi predominating by weight over each of such other products | 5.1% | B10 | 4 | 4.6% | 4.2% | 3.7% | 3.2% | 2.8% | 2.3% | 1.9% | 1.4% | 0.9% | 0.5% | Free |
| 190220.220 | (2) Other | 21.3% | B10 | 1 | 19.4% | 17.4% | 15.5% | 13.6% | 11.6% | 9.7% | 7.7% | 5.8% | 3.9% | 1.9% | Free |
| 1902.30 | Other pasta | | | | - | | | | | | | | | | | | | | | | | | | | |
| 190230.100 | 1 Containing added sugar | 23.8% | B10 | 2 | 21.6% | 19.5% | 17.3% | 15.1% | 13.0% | 10.8% | 8.7% | 6.5% | 4.3% | 2.2% | Free |
| | 2 Other | | | | | | | | | | | | | | | | | | | | | | | | |
| 190230.210 | - Instant Ramen and other instant noodles | 21.3% | B10 | 1 | 19.4% | 17.4% | 15.5% | 13.6% | 11.6% | 9.7% | 7.7% | 5.8% | 3.9% | 1.9% | Free |
| 190230.290 | - Other | 21.3% | B10 | 1 | 19.4% | 17.4% | 15.5% | 13.6% | 11.6% | 9.7% | 7.7% | 5.8% | 3.9% | 1.9% | Free |

| | T | | | | | | T | | 1 | | T | T | 1 | 1 | | 1 | ı | 1 | I | 1 | 1 | 1 | 1 | 1 | |
|-------------|---|-----------|----------|------|--------------|--------------|--------------|--------------|--------------|----------------|-------------|-------------|-------------|-------------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|----------------------|
| Tariff line | Description | Base rate | Category | Note | 1st year | 2nd year | 3rd year | 4th year | 5th year | 6th year | 7th year | 8th year | 9th year | 10th year | 11th year | 12th year | 13th year | 14th year | 15th year | 16th year | 17th year | 18th year | 19th year | 20th year | As from 21st year |
| 190240.000 | Couscous | 24 yen/kg | B10 | | 21.82 yen/kg | 19.64 yen/kg | 17.45 yen/kg | 15.27 yen/kg | 13.09 yen/kg | g 10.91 yen/kg | 8.73 yen/kg | 6.55 yen/kg | 4.36 yen/kg | 2.18 yen/kg | Free |
| 19.04 | Prepared foods obtained by the swelling or roasting of cereals or cereal products (for example, corn flakes); cereals (other than maize (corn)) in grain form or in the form of flakes or other worked grains (except flour, groats and meal), pre-cooked, or otherwise prepared, not elsewhere specified or included | | | | | | | | | | | | | | | | | | | | | | | | |
| 1904.10 | Prepared foods obtained by the swelling or roasting of cereals or cereal products | | | | | | | | | | | | | | | | | | | | | | | | |
| 190410.010 | Breakfast cereals other than obtained by merely the swelling or roasting of rice, wheat, triticale or barley | 11.5% | В7 | | 10.1% | 8.6% | 7.2% | 5.8% | 4.3% | 2.9% | 1.4% | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
| | 2 Prepared foods containing not less than 50% by weight of those obtained by merely swelling or roasting of rice, wheat, triticale or barley | | | | | | | | | | | | | | | | | | | | | | | | |
| | (1) Of rice | | | | | | | | | | | | | | | | | | | | | | | | |
| 190410.211 | - Imported by Japanese Government according to Article 30 of the Law for Stabilization of Supply-Demand and Price of Staple Food (Law No. 113 of 1994), imported to be purchased and sold by Japanese Government in response to a joint application by seller to and purchaser from Japanese Government according to Article 31 of the Law, imported with certification of Minister of Agriculture, Forestry and Fisheries according to the cabinet order concerning rice and others provided by the cabinet order provided in column 3 of paragraph 1 of Article 34 of the Law | | Xq1 | | | | | | | | | | | | | | | | | | | | | | |

| Tariff line | Description | Base rate | Category | Note | 1st year | 2nd year | 3rd year | 4th year | 5th year | 6th year | 7th year | 8th year | 9th year | 10th year | 11th year | 12th year | 13th year | 14th year | 15th year | 16th year | 17th year | 18th year | 19th year | 20th year | As from 21st year |
|-------------|--|--|----------|-------|----------|----------|----------|----------|----------|----------|----------|----------|----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|----------------------|
| 190410.212 | - Other | | X | | | | | | | | | | | | | | | | | | | | | | |
| | (2) Of wheat and triticale | | | | | | | | | | | | | | | | | | | | | | | | |
| 190410.221 | - Imported by Japanese Government according to Article 42 of the Law for Stabilization of Supply-Demand and Price of Staple Food (Law No. 113 of 1994), imported to be purchased and sold by Japanese Government in response to a joint application by seller to and purchaser from Japanese Government according to Article 43 of the Law or imported with certification of Minister of Agriculture, Forestry and Fisheries according to the cabinet order concerning wheat and others provided by the cabinet order provided in column 3 of paragraph 1 of Article 45 of the Law | | | | | | | | | | | | | | | | | | | | | | | | |
| | For the tariff rate quota in Japan's Schedule to the WTO Agreement | | Xq1 | | | | | | | | | | | | | | | | | | | | | | |
| | Other | 19.2% | | | | | | | | | | | | | | | | | | | | | | | |
| | | Subject to an import mark-up in accordance with Japan's Schedule to the WTO Agreement | TRQ | TRQ-1 | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ |

| Tariff line | Description | Base rate | Category | Note | 1st year | 2nd year | 3rd year | 4th year | 5th year | 6th year | 7th year | 8th year | 9th year | 10th year | 11th year | 12th year | 13th year | 14th year | 15th year | 16th year | 17th year | 18th year | 19th year | 20th year | As from 21st year |
|-------------|---------------|-----------|----------|---|----------|----------|----------|----------|----------|----------|----------|----------|----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|----------------------|
| 190410.229 | - Other | | X | The originating goods classified under this tariff line belong to the subheading 1904.10, in which Japan makes a relevant tariff commitment on the originating goods classified under the tariff line 190410.221. | | | | | | | | | | | | | | | | | | | | | |
| | (3) Of barley | | | | | | | | | | | | | | | | | | | | | | | | |

| Tariff line | Description | Base rate | Category | Note | 1st year | 2nd year | 3rd year | 4th year | 5th year | 6th year | 7th year | 8th year | 9th year | 10th year | 11th year | 12th year | 13th year | 14th year | 15th year | 16th year | 17th year | 18th year | 19th year | 20th year | As from 21st year |
|-------------|--|---|----------|-------|----------|----------|----------|----------|----------|----------|----------|----------|----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|----------------------|
| 190410.231 | - Imported by Japanese Government according to Article 42 of the Law for Stabilization of Supply-Demand and Price of Staple Food (Law No. 113 of 1994), imported to be purchased and sold by Japanese Government in response to a joint application by seller to and purchaser from Japanese Government according to Article 43 of the Law or imported with certification of Minister of Agriculture, Forestry and Fisheries according to the cabinet order concerning wheat and others provided by the cabinet order provided in column 3 of paragraph 1 of Article 45 of the Law | | | | | | | | | | | | | | | | | | | | | | | | |
| | For the tariff rate quota in Japan's Schedule to the WTO Agreement | | Xq1 | | | | | | | | | | | | | | | | | | | | | | |
| | | 19.2% Subject to an import mark-up in accordance with Japan's Schedule to the WTO Agreement | TRQ | TRQ-7 | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ |

| Tariff line | Description | Base rate | Category | Note | 1st year | 2nd year | 3rd year | 4th year | 5th year | 6th year | 7th year | 8th year | 9th year | 10th year | 11th year | 12th year | 13th year | 14th year | 15th year | 16th year | 17th year | 18th year | 19th year | 20th year | As from 21st year |
|-------------|--|-----------|----------|---|----------|----------|----------|----------|----------|----------|----------|----------|----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|----------------------|
| 190410.239 | - Other | | X | The originating goods classified under this tariff line belong to the subheading 1904.10, in which Japan makes a relevant tariff commitment on the originating goods classified under the tariff line 190410.231. | | | | | | | | | | | | | | | | | | | | | |
| 190410.300 | 3 Other | 16.3% | B10 | | 14.8% | 13.3% | 11.9% | 10.4% | 8.9% | 7.4% | 5.9% | 4.4% | 3.0% | 1.5% | Free |
| 1904.20 | Prepared foods obtained from unroasted cereal flakes or from mixtures of unroasted cereal flakes and roasted cereal flakes or swelled cereals | | | | | | | | | | | | | | | | | | | | | | | | |
| 190420.100 | 1 Breakfast cereals | 11.5% | В7 | | 10.1% | 8.6% | 7.2% | 5.8% | 4.3% | 2.9% | 1.4% | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
| | 2 Prepared foods containing not less than 50% by weight of those obtained by merely swelling of rice, wheat, triticale or barley | | | | | | | | | | | | | | | | | | | | | | | | |
| | (1) Of rice | | | | | | | | | | | | | | | | | | | | | | | | |

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

| Tariff line | Description | Base rate | Category | Note | 1st year | 2nd year | 3rd year | 4th year | 5th year | 6th year | 7th year | 8th year | 9th year | 10th year | 11th year | 12th year | 13th year | 14th year | 15th year | 16th year | 17th year | 18th year | 19th year | 20th year | As from 21st year |
|-------------|--|--|----------|-------|----------|----------|----------|----------|----------|----------|----------|----------|----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|----------------------|
| 190420.221 | - Imported by Japanese Government according to Article 42 of the Law for Stabilization of Supply-Demand and Price of Staple Food (Law No. 113 of 1994), imported to be purchased and sold by Japanese Government in response to a joint application by seller to and purchaser from Japanese Government according to Article 43 of the Law or imported with certification of Minister of Agriculture, Forestry and Fisheries according to the cabinet order concerning wheat and others provided by the cabinet order provided in column 3 of paragraph 1 of Article 45 of the Law | | | | | | | | | | | | | | | | | | | | | | | | |
| | For the tariff rate quota in Japan's Schedule to the WTO Agreement | | Xq1 | | | | | | | | | | | | | | | | | | | | | | |
| | Other | 19.2% | | | | | | | | | | | | | | | | | | | | | | | |
| | | Subject to an import mark-up in accordance with Japan's Schedule to the WTO Agreement | TRQ | TRQ-1 | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ |

| Tariff line | Description | Base rate | Category | Note | 1st year | 2nd year | 3rd year | 4th year | 5th year | 6th year | 7th year | 8th year | 9th year | 10th year | 11th year | 12th year | 13th year | 14th year | 15th year | 16th year | 17th year | 18th year | 19th year | 20th year | As from 21st year |
|-------------|---------------|-----------|----------|---|----------|----------|----------|----------|----------|----------|----------|----------|----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|----------------------|
| 190420.229 | - Other | | x | The originating goods classified under this tariff line belong to the subheading 1904.20, in which Japan makes a relevant tariff commitment on the originating goods classified under the tariff line 190420.221. | | | | | | | | | | | | | | | | | | | | | |
| | (3) Of barley | | | | | | | | | | | | | | | | | | | | | | | | |

| Tariff line | Description | Base rate | Category | Note | 1st year | 2nd year | 3rd year | 4th year | 5th year | 6th year | 7th year | 8th year | 9th year | 10th year | 11th year | 12th year | 13th year | 14th year | 15th year | 16th year | 17th year | 18th year | 19th year | 20th year | As from 21st year |
|-------------|--|--|----------|-------|----------|----------|----------|----------|----------|----------|----------|----------|----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|----------------------|
| 190420.231 | - Imported by Japanese Government according to Article 42 of the Law for Stabilization of Supply-Demand and Price of Staple Food (Law No. 113 of 1994), imported to be purchased and sold by Japanese Government in response to a joint application by seller to and purchaser from Japanese Government according to Article 43 of the Law or imported with certification of Minister of Agriculture, Forestry and Fisheries according to the cabinet order concerning wheat and others provided by the cabinet order provided in column 3 of paragraph 1 of Article 45 of the Law | | | | | | | | | | | | | | | | | | | | | | | | |
| | For the tariff rate quota in Japan's Schedule to the WTO Agreement | | Xq1 | | | | | | | | | | | | | | | | | | | | | | |
| | Other | 19.2% | | | | | | | | | | | | | | | | | | | | | | | |
| | | Subject to an import mark-up in accordance with Japan's Schedule to the WTO Agreement | TRQ | TRQ-8 | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ |

| Tariff line | Description | Base rate | Category | Note | 1st year | 2nd year | 3rd year | 4th year | 5th year | 6th year | 7th year | 8th year | 9th year | 10th year | 11th year | 12th year | 13th year | 14th year | 15th year | 16th year | 17th year | 18th year | 19th year | 20th year | As from 21st year |
|-------------|--------------|-----------|----------|---|----------|----------|----------|----------|----------|----------|----------|----------|----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|----------------------|
| 190420.239 | - Other | | X | The originating goods classified under this tariff line belong to the subheading 1904.20, in which Japan makes a relevant tariff commitment on the originating goods classified under the tariff line 190420.231. | | | | | | | | | | | | | | | | | | | | | |
| 190420.300 | 3 Other | 16.3% | B10 | | 14.8% | 13.3% | 11.9% | 10.4% | 8.9% | 7.4% | 5.9% | 4.4% | 3.0% | 1.5% | Free |
| 1904.30 B | Bulgur wheat | | | | | | | | | | | | | | | | | | | | | | | | |

| Tariff line | Description | Base rate | Category | Note | 1st year | 2nd year | 3rd year | 4th year | 5th year | 6th year | 7th year | 8th year | 9th year | 10th year | 11th year | 12th year | 13th year | 14th year | 15th year | 16th year | 17th year | 18th year | 19th year | 20th year | As from 21st year |
|-------------|--|--|----------|-------|----------|----------|----------|----------|----------|----------|----------|----------|----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|----------------------|
| 190430.010 | - Imported by Japanese Government according to Article 42 of the Law for Stabilization of Supply-Demand and Price of Staple Food (Law No. 113 of 1994), imported to be purchased and sold by Japanese Government in response to a joint application by seller to and purchaser from Japanese Government according to Article 43 of the Law or imported with certification of Minister of Agriculture, Forestry and Fisheries according to the cabinet order concerning wheat and others provided by the cabinet order provided in column 3 of paragraph 1 of Article 45 of the Law | | | | | | | | | | | | | | | | | | | | | | | | |
| | For the tariff rate quota in Japan's Schedule to the WTO Agreement | | Xq1 | | | | | | | | | | | | | | | | | | | | | | |
| | Other | 25.0% | | | | | | | | | | | | | | | | | | | | | | | |
| | | Subject to an import mark-up in accordance with Japan's Schedule to the WTO Agreement | TRQ | TRQ-1 | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ |

| Tariff line | Description | Base rate | Category | Note | 1st year | 2nd year | 3rd year | 4th year | 5th year | 6th year | 7th year | 8th year | 9th year | 10th year | 11th year | 12th year | 13th year | 14th year | 15th year | 16th year | 17th year | 18th year | 19th year | 20th year | As from 21st year |
|-------------|---|-----------|----------|---|----------|----------|----------|----------|----------|----------|----------|----------|----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|----------------------|
| 190430.090 | - Other | | x | The originating goods classified under this tariff line belong to the subheading 1904.30, in which Japan makes a relevant tariff commitment on the originating goods classified under the tariff line 190430.010. | | | | | | | | | | | | | | | | | | | | | |
| 1904.90 | Other | | | | | | | | | | | | | | | | | | | | | | | | |
| | 1 Of rice | | | | | | | | | | | | | | | | | | | | | | | | |
| 190490.110 | [1] Containing not more than 30% by weight of rice | | X | | | | | | | | | | | | | | | | | | | | | | |
| | [2] Other | | | | | | | | | | | | | | | | | | | | | | | | |
| 190490.120 | - Imported by Japanese Government according to Article 30 of the Law for Stabilization of Supply-Demand and Price of Staple Food (Law No. 113 of 1994), imported to be purchased and sold by Japanese Government in response to a joint application by seller to and purchaser from Japanese Government according to Article 31 of the Law, imported with certification of Minister of Agriculture, Forestry and Fisheries according to the cabinet order concerning rice and others provided by the cabinet order provided in column 3 of paragraph 1 of Article 34 of the Law | | Xq1 | | | | | | | | | | | | | | | | | | | | | | |

| Tariff line | Description | Base rate | Category | Note | 1st year | 2nd year | 3rd year | 4th year | 5th year | 6th year | 7th year | 8th year | 9th year | 10th year | 11th year | 12th year | 13th year | 14th year | 15th year | 16th year | 17th year | 18th year | 19th year | 20th year | As from 21st year |
|-------------|--|---|----------|-------|----------|----------|----------|----------|----------|----------|----------|----------|----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|----------------------|
| 190490.130 | - Other | | X | | | | | | | | | | | | | | | | | | | | | | |
| | 2 Of wheat and triticale | | | | | | | | | | | | | | | | | | | | | | | | |
| 190490.210 | - Imported by Japanese Government according to Article 42 of the Law for Stabilization of Supply-Demand and Price of Staple Food (Law No. 113 of 1994), imported to be purchased and sold by Japanese Government in response to a joint application by seller to and purchaser from Japanese Government according to Article 43 of the Law or imported with certification of Minister of Agriculture, Forestry and Fisheries according to the cabinet order concerning wheat and others provided by the cabinet order provided in column 3 of paragraph 1 of Article 45 of the Law | | | | | | | | | | | | | | | | | | | | | | | | |
| | 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 Agreement | TRQ | TRQ-1 | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ |

| Tariff line | Description | Base rate | Category | Note | 1st year | 2nd year | 3rd year | 4th year | 5th year | 6th year | 7th year | 8th year | 9th year | 10th year | 11th year | 12th year | 13th year | 14th year | 15th year | 16th year | 17th year | 18th year | 19th year | 20th year | As from 21st year |
|-------------|-------------|-----------|----------|---|----------|----------|----------|----------|----------|----------|----------|----------|----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|----------------------|
| 190490.290 | - Other | | X | The originating goods classified under this tariff line belong to the subheading 1904.90, in which Japan makes a relevant tariff commitment on the originating goods classified under the tariff line 190490.210. | | | | | | | | | | | | | | | | | | | | | |
| | 3 Of barley | | | | | | | | | | | | | | | | | | | | | | | | |

| Tariff line | Description | Base rate | Category | Note | 1st year | 2nd year | 3rd year | 4th year | 5th year | 6th year | 7th year | 8th year | 9th year | 10th year | 11th year | 12th year | 13th year | 14th year | 15th year | 16th year | 17th year | 18th year | 19th year | 20th year | As from 21s year |
|-------------|--|--|----------|-------|----------|----------|----------|----------|----------|----------|----------|----------|----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|---------------------|
| 190490.310 | - Imported by Japanese Government according to Article 42 of the Law for Stabilization of Supply-Demand and Price of Staple Food (Law No. 113 of 1994), imported to be purchased and sold by Japanese Government in response to a joint application by seller to and purchaser from Japanese Government according to Article 43 of the Law or imported with certification of Minister of Agriculture, Forestry and Fisheries according to the cabinet order concerning wheat and others provided by the cabinet order provided in column 3 of paragraph 1 of Article 45 of the Law | | | | | | | | | | | | | | | | | | | | | | | | |
| | For the tariff rate quota in Japan's Schedule to the WTO Agreement | | Xq1 | | | | | | | | | | | | | | | | | | | | | | |
| | Other | 25.0% | | | | | | | | | | | | | | | | | | | | | | | |
| | | Subject to an import mark-up in accordance with Japan's Schedule to the WTO Agreement | TRQ | TRQ-8 | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ |

| Tariff line | Description | Base rate | Category | Note | 1st year | 2nd year | 3rd year | 4th year | 5th year | 6th year | 7th year | 8th year | 9th year | 10th year | 11th year | 12th year | 13th year | 14th year | 15th year | 16th year | 17th year | 18th year | 19th year | 20th year | As from 21st year |
|-------------|---|-----------|----------|---|----------|----------|----------|----------|----------|----------|----------|----------|----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|----------------------|
| 190490.390 | - Other | | X | The originating goods classified under this tariff line belong to the subheading 1904.90, in which Japan makes a relevant tariff commitment on the originating goods classified under the tariff line 190490.310. | | | | | | | | | | | | | | | | | | | | | |
| 190490.400 | 4 Other | | X | | | | | | | | | | | | | | | | | | | | | | |
| | Bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa; communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products | | | | | | | | | | | | | | | | | | | | | | | | |
| 190510.000 | Crispbread | 9.0% | B10 | | 8.2% | 7.4% | 6.5% | 5.7% | 4.9% | 4.1% | 3.3% | 2.5% | 1.6% | 0.8% | Free |
| 190520.000 | Gingerbread and the like | 18.0% | B10 | | 16.4% | 14.7% | 13.1% | 11.5% | 9.8% | 8.2% | 6.5% | 4.9% | 3.3% | 1.6% | Free |
| | Sweet biscuits; waffles and wafers | | | | | | | | | | | | | | | | | | | | | | | | |
| 190531.000 | Sweet biscuits | 20.4% | B10 | | 18.5% | 16.7% | 14.8% | 13.0% | 11.1% | 9.3% | 7.4% | 5.6% | 3.7% | 1.9% | Free |
| 190532.000 | Waffles and wafers | 18.0% | В8 | | 16.0% | 14.0% | 12.0% | 10.0% | 8.0% | 6.0% | 4.0% | 2.0% | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
| 190540.000 | Rusks, toasted bread and similar toasted products | 9.0% | В7 | | 7.9% | 6.8% | 5.6% | 4.5% | 3.4% | 2.3% | 1.1% | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
| 1905.90 | Other | | | | | | | | | | | | | | | | | | | | | | | | |
| 190590.100 | Bread, ship's biscuits and other ordinary bakers' wares, not containing added sugar, honey, eggs, fats, cheese or fruit | 9.0% | В7 | | 7.9% | 6.8% | 5.6% | 4.5% | 3.4% | 2.3% | 1.1% | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
| 190590.200 | 2 Communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products | 6.0% | B10 | | 5.5% | 4.9% | 4.4% | 3.8% | 3.3% | 2.7% | 2.2% | 1.6% | 1.1% | 0.5% | Free |

| Tariff line | Description | Base rate | Category | Note | 1st year | 2nd year | 3rd year | 4th year | 5th year | 6th year | 7th year | 8th year | 9th year | 10th year | 11th year | 12th year | 13th year | 14th year | 15th year | 16th year | 17th year | 18th year | 19th year | 20th year | As from 21st year |
|-------------|---|----------------|----------|------|----------|----------|----------|----------|----------|----------|----------|----------|----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|----------------------|
| | 3 Other | | | | | | | | | | | | | | | | | | | | | | | | |
| | (1) Containing added sugar | | | | | | | | | | | | | | | | | | | | | | | | |
| 190590.311 | A Arare, Senbei and similar rice products | | X | | | | | | | | | | | | | | | | | | | | | | |
| 190590.312 | B Biscuits, cookies and crackers | 15.0% | В5 | | 12.5% | 10.0% | 7.5% | 5.0% | 2.5% | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
| 190590.314 | C Crisp savoury food products, made from a dough based on potato powder | 9.0% | В5 | | 7.5% | 6.0% | 4.5% | 3.0% | 1.5% | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
| | D Other | | | | | | | | | | | | | | | | | | | | | | | | |
| 190590.313 | - Pizza, chilled or frozen | 24.0% | В8 | | 21.3% | 18.7% | 16.0% | 13.3% | 10.7% | 8.0% | 5.3% | 2.7% | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
| 190590.319 | - Other | 25.5% | B5 | | 21.3% | 17.0% | 12.8% | 8.5% | 4.3% | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
| | (2) Other | | | | | | | | | | | | | | | | | | | | | | | | |
| 190590.321 | A Arare, Senbei and similar rice products | | X | | | | | | | | | | | | | | | | | | | | | | |
| 190590.322 | B Biscuits, cookies and crackers | 13.0% | B5 | | 10.8% | 8.7% | 6.5% | 4.3% | 2.2% | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
| 190590.323 | C Crisp savoury food products, made from a dough based on potato powder | 9.0% | В5 | | 7.5% | 6.0% | 4.5% | 3.0% | 1.5% | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
| 190590.329 | D Other | 21.3% | В5 | | 17.8% | 14.2% | 10.7% | 7.1% | 3.6% | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
| | Chapter 20 Preparations of vegetables, fruit, nuts or | other parts of | plants | | | | | | | | | | | | | | | | • | • | • | | | | |
| 20.01 | Vegetables, fruit, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid | | | | | | | | | | | | | | | | | | | | | | | | |

| Tariff line | Description | Base rate | Category | Note | 1st year | 2nd year | 3rd year | 4th year | 5th year | 6th year | 7th year | 8th year | 9th year | 10th year | 11th year | 12th year | 13th year | 14th year | 15th year | 16th year | 17th year | 18th year | 19th year | 20th year | As from 21st year |
|-------------|--|-----------|----------|------|----------|----------|----------|----------|----------|----------|----------|----------|----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|----------------------|
| 2001.10 | Cucumbers and gherkins | | | | | | | | | | | | | | | | | | | | | | | | |
| 200110.100 | 1 Containing added sugar | 15.0% | B5 | | 12.5% | 10.0% | 7.5% | 5.0% | 2.5% | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
| 2001.90 | Other | | | | | | | | | | | | | | | | | | | | | | | | |
| | 1 Containing added sugar | | | | | | | | | | | | | | | | | | | | | | | | |
| 200190.120 | (2) Sweet corn | 10.5% | В5 | | 8.8% | 7.0% | 5.3% | 3.5% | 1.8% | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
| | 2 Other | | | | | | | | | | | | | | | | | | | | | | | | |
| 200190.230 | (3) Sweet corn | 7.5% | B5 | | 6.3% | 5.0% | 3.8% | 2.5% | 1.3% | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
| | Tomatoes prepared or preserved otherwise than by vinegar or acetic acid | | | | | | | | | | | | | | | | | | | | | | | | |
| 2002.90 | Other | | | | | | | | | | | | | | | | | | | | | | | | |
| 200290.100 | 1 Containing added sugar | 13.4% | B5 | | 11.2% | 8.9% | 6.7% | 4.5% | 2.2% | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
| | 2 Other | | | | | | | | | | | | | | | | | | | | | | | | |
| | (1) Tomato purée and tomato paste | | | | | | | | | | | | | | | | | | | | | | | | |
| | - In airtight containers | | | | | | | | | | | | | | | | | | | | | | | | |
| | Note: The goods, above mentioned, when used at a bonded manufacturing warehouse for the manufacture of canned fish or shellfish for export and re-exported shall be exempted from customs duty in accordance with the provisions of the Customs Law (Law No. 61 of 1954) | | | | | | | | | | | | | | | | | | | | | | | | |

| Tariff line | Description | Base rate | Category | Note | 1st year | 2nd year | 3rd year | 4th year | 5th year | 6th year | 7th year | 8th year | 9th year | 10th year | 11th year | 12th year | 13th year | 14th year | 15th year | 16th year | 17th year | 18th year | 19th year | 20th year | As from 21st year |
|-------------|---|-----------|----------|------|----------|----------|----------|----------|----------|----------|----------|----------|----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|----------------------|
| 200290.211 | For the quantity within the limits of a tariff quota for manufacture of tomato ketchup and other tomato sauces stipulated by a cabinet order which is effective at the time of import and under the conditions set out by relevant regulations which are effective at the time of import | | | | | | | | | | | | | | | | | | | | | | | | |
| | Note: The tariff quota shall be calculated on the basis of the quantity of prospective domestic demand in the coming fiscal year (April-March) with deduction of the quantity of prospective domestic production, and also in consideration of international market situation and other relevant conditions | | Xq2 | | | | | | | | | | | | | | | | | | | | | | |
| 200290.219 | Other | 16.0% | В5 | | 13.3% | 10.7% | 8.0% | 5.3% | 2.7% | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
| | - Other | | | | | | | | | | | | | | | | | | | | | | | | |
| 200290.221 | For the quantity within the limits of a tariff quota for manufacture of tomato ketchup and other tomato sauces stipulated by a cabinet order which is effective at the time of import and under the conditions set out by relevant regulations which are effective at the time of import | | | | | | | | | | | | | | | | | | | | | | | | |
| | Note: The tariff quota shall be calculated on the basis of the quantity of prospective domestic demand in the coming fiscal year (April-March) with deduction of the quantity of prospective domestic production, and also in consideration of international market situation and other relevant conditions | | Xq2 | | | | | | | | | | | | | | | | | | | | | | |

| Tariff line | Description | Base rate | Category | Note 1st year | 2nd year | 3rd year | 4th year | 5th year | 6th year | 7th year | 8th year | 9th year | 10th year | 11th year | 12th year | 13th year | 14th year | 15th year | 16th year | 17th year | 18th year | 19th year | 20th year | As from 21st year |
|-------------|--|-----------|----------|---------------|----------|----------|----------|----------|----------|----------|----------|----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|----------------------|
| 200290.229 | Other | 16.0% | В5 | 13.3% | 10.7% | 8.0% | 5.3% | 2.7% | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
| 20.03 N | 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 | 11.3% | 9.1% | 6.8% | 4.5% | 2.3% | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
| tł | Other vegetables prepared or preserved otherwise han 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% | В3 | 6.4% | 4.3% | 2.1% | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
| | 2 Other | | | | | | | | | | | | | | | | | | | | | | | |
| 200410.210 | (1) Mashed potatoes | 13.6% | В5 | 11.3% | 9.1% | 6.8% | 4.5% | 2.3% | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
| 200410.220 | (2) Other | 9.0% | В5 | 7.5% | 6.0% | 4.5% | 3.0% | 1.5% | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
| 2004.90 | Other vegetables and mixtures of vegetables | | | | | | | | | | | | | | | | | | | | | | | |
| | 1 Containing added sugar | | | | | | | | | | | | | | | | | | | | | | | |
| 200490.110 | (1) Sweet corn | 10.5% | B5 | 8.8% | 7.0% | 5.3% | 3.5% | 1.8% | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
| 200490.120 | (2) Other | 23.8% | B5 | 19.8% | 15.9% | 11.9% | 7.9% | 4.0% | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
| | 2 Other | | | | | | | | | | | | | | | | | | | | | | | |
| | (1) Asparagus and leguminous vegetables | | | | | | | | | | | | | | | | | | | | | | | |
| 200490.212 | - Leguminous vegetables | 17.0% | B10 | 15.5% | 13.9% | 12.4% | 10.8% | 9.3% | 7.7% | 6.2% | 4.6% | 3.1% | 1.5% | Free |
| 200490.220 | (2) Bamboo shoots | 13.6% | B5 | 11.3% | 9.1% | 6.8% | 4.5% | 2.3% | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
| 200490.230 | (3) Sweet corn | 7.5% | B5 | 6.3% | 5.0% | 3.8% | 2.5% | 1.3% | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
| | (4) Young corncobs | | | | | | | | | | | | | | | | | | | | | | | |

| | T | 1 | | ı | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | ı | 1 | T | 1 | | | | | T | I | T | T | |
|-------------|---|-----------|----------|--------|----------|----------|----------|----------|----------|----------|----------|----------|----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|----------------------|
| Tariff line | Description | Base rate | Category | Note | 1st year | 2nd year | 3rd year | 4th year | 5th year | 6th year | 7th year | 8th year | 9th year | 10th year | 11th year | 12th year | 13th year | 14th year | 15th year | 16th year | 17th year | 18th year | 19th year | 20th year | As from 21st year |
| 200490.291 | - Other | 15.0% | В5 | | 12.5% | 10.0% | 7.5% | 5.0% | 2.5% | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
| | 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% | В5 | | 14.0% | 11.2% | 8.4% | 5.6% | 2.8% | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
| 200510.200 | 2 Other | 12.0% | В5 | | 10.0% | 8.0% | 6.0% | 4.0% | 2.0% | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
| 2005.20 | Potatoes | | | | | | | | | | | | | | | | | | | | | | | | |
| 200520.100 | 1 Mashed potatoes and potato flakes | 13.6% | B10 | | 12.4% | 11.1% | 9.9% | 8.7% | 7.4% | 6.2% | 4.9% | 3.7% | 2.5% | 1.2% | Free |
| | 2 Other | | | | | | | | | | | | | | | | | | | | | | | | |
| 200520.210 | (1) In airtight containers not more than 10 kg each including container | 12.0% | В5 | | 10.0% | 8.0% | 6.0% | 4.0% | 2.0% | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
| 200520.220 | (2) Other | 9.0% | В7 | | 7.9% | 6.8% | 5.6% | 4.5% | 3.4% | 2.3% | 1.1% | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
| 2005.40 | Peas (Pisum sativum) | | | | | | | | | | | | | | | | | | | | | | | | |
| | 1 Containing added sugar | | | | | | | | | | | | | | | | | | | | | | | | |
| 200540.110 | (1) Unshelled | 13.4% | R5 | | 12.8% | 12.2% | 11.6% | 11.0% | 10.4% | 9.7% | 9.1% | 8.5% | 7.9% | 7.3% | 6.7% | 6.7% | 6.7% | 6.7% | 6.7% | 6.7% | 6.7% | 6.7% | 6.7% | 6.7% | 6.7% |
| 200540.190 | (2) Other | 23.8% | TRQ | TRQ-15 | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ |
| | 2 Other | | | | | | | | | | | | | | | | | | | | | | | | |
| | (1) In airtight containers not more than 10 kg each including container | | | | | | | | | | | | | | | | | | | | | | | | |
| 200540.212 | B Other | 15.0% | В5 | | 12.5% | 10.0% | 7.5% | 5.0% | 2.5% | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
| | (2) Other | | | | | | | | | | | | | | | | | | | | | | | | |
| 200540.222 | B Other | 13.6% | B5 | | 11.3% | 9.1% | 6.8% | 4.5% | 2.3% | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
| | Beans (Vigna spp., Phaseolus spp.) | | | | | | | | | | | | | | | | | | | | | | | | |
| 2005.51 | Beans, shelled | | | | | | | | | | | | | | | | | | | | | | | | |

| Tariff line | Description | Base rate | Category | Note | 1st year | 2nd year | 3rd year | 4th year | 5th year | 6th year | 7th year | 8th year | 9th year | 10th year | 11th year | 12th year | 13th year | 14th year | 15th year | 16th year | 17th year | 18th year | 19th year | 20th year | As from 21st year |
|-------------|--|-----------|----------|--------|----------|----------|----------|----------|----------|----------|----------|----------|----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|----------------------|
| | 1 Containing added sugar | | | | | | | | | | | | | | | | | | | | | | | | |
| 200551.110 | (1) In airtight containers, containing tomato purée or other kind of tomato preparation and meat of swine, lard or other pig fat | 14.0% | В7 | | 12.3% | 10.5% | 8.8% | 7.0% | 5.3% | 3.5% | 1.8% | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
| 200551.190 | (2) Other | 23.8% | TRQ | TRQ-15 | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ |
| 200551.200 | 2 Other | 17.0% | B10 | | 15.5% | 13.9% | 12.4% | 10.8% | 9.3% | 7.7% | 6.2% | 4.6% | 3.1% | 1.5% | Free |
| 2005.59 | Other | | | | | | | | | | | | | | | | | | | | | | | | |
| | 2 Other | | | | | | | | | | | | | | | | | | | | | | | | |
| 200559.210 | (1) In airtight containers not more than 10 kg each including container | 12.0% | В5 | | 10.0% | 8.0% | 6.0% | 4.0% | 2.0% | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
| 2005.60 | Asparagus | | | | | | | | | | | | | | | | | | | | | | | | |
| 200560.010 | 1 In airtight containers not more than 10 kg each including container | 16.0% | В7 | | 14.0% | 12.0% | 10.0% | 8.0% | 6.0% | 4.0% | 2.0% | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
| 200560.020 | 2 Other | 12.0% | B5 | | 10.0% | 8.0% | 6.0% | 4.0% | 2.0% | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
| 2005.80 | Sweet corn (Zea mays var. saccharata) | | | | | | | | | | | | | | | | | | | | | | | | |
| 200580.100 | 1 Containing added sugar | 14.9% | B5 | | 12.4% | 9.9% | 7.5% | 5.0% | 2.5% | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
| | Other vegetables and mixtures of vegetables | | | | | | | | | | | | | | | | | | | | | | | | |
| 2005.91 | Bamboo shoots | | | | | | | | | | | | | | | | | | | | | | | | |
| 200591.100 | 1 Containing added sugar | 13.4% | B5 | | 11.2% | 8.9% | 6.7% | 4.5% | 2.2% | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
| 200591.900 | 2 Other | 13.6% | B5 | | 11.3% | 9.1% | 6.8% | 4.5% | 2.3% | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
| 2005.99 | Other | | | | | | | | | | | | | | | | | | | | | | | | |
| | 1 Containing added sugar | | | | | | | | | | | | | | | | | | | | | | | | |
| | (1) Leguminous vegetables (podded out) | | | | | | | | | | | | | | | | | | | | | | | | |

| T::661: | Description | Danamata | Cotto | Note | 1-4 | 21 | 2-4 | 441 | 54h | (4b | 741 | 041 | 041 | 1041 | 1146 | 1244 | 1246 | 1.446 | 1541 | 16th | 1745 | 1041 | 1041 | 204 | As from 21st |
|-------------|---|-----------|----------|--------|----------|----------|----------|----------|----------|----------|----------|----------|----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|--------------|
| Tariff line | Description | Base rate | Category | Note | 1st year | 2nd year | 3rd year | 4th year | 5th year | 6th year | 7th year | 8th year | 9th year | 10th year | 11th year | 12th year | 13th year | 14th year | 15th year | 16th year | 17th year | 18th year | 19th year | 20th year | year |
| 200599.111 | A In airtight containers, containing tomato purée or other kind of tomato preparation and meat of swine, lard or other pig fat | 14.0% | В5 | | 11.7% | 9.3% | 7.0% | 4.7% | 2.3% | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
| 200599.119 | B Other | 23.8% | TRQ | TRQ-15 | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ |
| 200599.190 | (2) Other | 13.4% | В5 | | 11.2% | 8.9% | 6.7% | 4.5% | 2.2% | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
| | 2 Other | | | | | | | | | | | | | | | | | | | | | | | | |
| 200599.220 | (2) Leguminous vegetables (podded out) | 17.0% | В7 | | 14.9% | 12.8% | 10.6% | 8.5% | 6.4% | 4.3% | 2.1% | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
| 20.06 | | | | | | | | | | | | | | | | | | | | | | | | | |
| 2006.00 | Vegetables, fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glacé or crystallised) | | | | | | | | | | | | | | | | | | | | | | | | |
| 200600.010 | 1 Marrons glacé | 12.6% | B10 | | 11.5% | 10.3% | 9.2% | 8.0% | 6.9% | 5.7% | 4.6% | 3.4% | 2.3% | 1.1% | Free |
| | 2 Other | | | | | | | | | | | | | | | | | | | | | | | | |
| 200600.021 | - Apricots | 18.0% | B5 | | 15.0% | 12.0% | 9.0% | 6.0% | 3.0% | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
| 20.07 | Jams, fruit jellies, marmalades, fruit or nut purée and fruit or nut pastes, obtained by cooking, whether or not containing added sugar or other sweetening matter | | | | | | | | | | | | | | | | | | | | | | | | |
| 2007.10 | Homogenised preparations | | | | | | | | | | | | | | | | | | | | | | | | |
| 200710.100 | 1 Containing added sugar | 34.0% | B10 | | 30.9% | 27.8% | 24.7% | 21.6% | 18.5% | 15.5% | 12.4% | 9.3% | 6.2% | 3.1% | Free |
| 200710.200 | 2 Other | 21.3% | B10 | | 19.4% | 17.4% | 15.5% | 13.6% | 11.6% | 9.7% | 7.7% | 5.8% | 3.9% | 1.9% | Free |
| | Other | | | | | | | | | | | | | | | | | | | | | | | | |
| 2007.91 | Citrus fruit | | | | | | | | | | | | | | | | | | | | | | | | |
| | 1 Jams, fruit jellies and marmalades | | | | | | | | | | | | | | | | | | | | | | | | |
| | (1) Containing added sugar | | | | | | | | | | | | | | | | | | | | | | | | |

| Tariff line | Description | Base rate | Category | Note | 1st year | 2nd year | 3rd year | 4th year | 5th year | 6th year | 7th year | 8th year | 9th year | 10th year | 11th year | 12th year | 13th year | 14th year | 15th year | 16th year | 17th year | 18th year | 19th year | 20th year | As from 21st year |
|-------------|--------------------------------|-----------|----------|------|----------|----------|----------|----------|----------|----------|----------|----------|----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|----------------------|
| 200791.111 | - Jams | 16.8% | В5 | | 14.0% | 11.2% | 8.4% | 5.6% | 2.8% | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
| 200791.119 | - Fruit jellies and marmalades | 16.8% | В3 | | 12.6% | 8.4% | 4.2% | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
| | (2) Other | | | | | | | | | | | | | | | | | | | | | | | | |
| 200791.129 | - Fruit jellies and marmalades | 12.0% | B5 | | 10.0% | 8.0% | 6.0% | 4.0% | 2.0% | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
| | 2 Fruit purée and fruit pastes | | | | | | | | | | | | | | | | | | | | | | | | |
| 200791.210 | (1) Containing added sugar | 34.0% | B10 | | 30.9% | 27.8% | 24.7% | 21.6% | 18.5% | 15.5% | 12.4% | 9.3% | 6.2% | 3.1% | Free |
| 200791.220 | (2) Other | 21.3% | B5 | | 17.8% | 14.2% | 10.7% | 7.1% | 3.6% | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
| 2007.99 | Other | | | | | | | | | | | | | | | | | | | | | | | | |
| | 1 Jams and fruit jellies | | | | | | | | | | | | | | | | | | | | | | | | |
| | (1) Containing added sugar | | | | | | | | | | | | | | | | | | | | | | | | |
| 200799.119 | - Fruit jellies | 16.8% | B5 | | 14.0% | 11.2% | 8.4% | 5.6% | 2.8% | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
| | 2 Other | | | | | | | | | | | | | | | | | | | | | | | | |
| | (1) Containing added sugar | | | | | | | | | | | | | | | | | | | | | | | | |
| 200799.211 | - Fruit purée and fruit pastes | 34.0% | В7 | | 29.8% | 25.5% | 21.3% | 17.0% | 12.8% | 8.5% | 4.3% | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
| 200799.219 | - Other | 34.0% | B5 | | 28.3% | 22.7% | 17.0% | 11.3% | 5.7% | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
| | (2) Other | | | | | | | | | | | | | | | | | | | | | | | | |
| 200799.221 | - Fruit purée and fruit pastes | 21.3% | B5 | | 17.8% | 14.2% | 10.7% | 7.1% | 3.6% | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
| 200799.229 | - Other | 21.3% | B10 | | 19.4% | 17.4% | 15.5% | 13.6% | 11.6% | 9.7% | 7.7% | 5.8% | 3.9% | 1.9% | Free |

| Tariff line | Description | Base rate | Catagory | Note | 1st year | 2nd year | 3rd year | 4th year | 5th year | 6th year | 7th year | 8th year | 9th year | 10th year | 11th year | 12th year | 13th year | 14th year | 15th year | 16th year | 17th year | 18th year | 19th year | 20th year | As from 21st |
|-------------|---|-----------|----------|------|----------|----------|----------|----------|----------|----------|----------|----------|----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|------------|-----------|-----------|-----------|--------------|
| Tariff line | Description | Base rate | Category | Note | 1st year | 2nd year | 3rd year | 4th year | 5th year | otn year | /tn year | 8th year | 9th year | 10th year | 11th year | 12th year | 13th year | 14th year | 15th year | 16th year | 1 /tn year | 18th year | 19th year | 20th year | year |
| 20.08 | Fruit, nuts and other edible parts of plants, otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, not elsewhere specified or included | | | | | | | | | | | | | | | | | | | | | | | | |
| | Nuts, ground-nuts and other seeds, whether or not mixed together | | | | | | | | | | | | | | | | | | | | | | | | |
| 2008.11 | Ground-nuts | | | | | | | | | | | | | | | | | | | | | | | | |
| | 1 Containing added sugar | | | | | | | | | | | | | | | | | | | | | | | | |
| 200811.110 | (1) Peanut butter | 12.0% | B5 | | 10.0% | 8.0% | 6.0% | 4.0% | 2.0% | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
| 200811.120 | (2) Other | 23.8% | В5 | | 19.8% | 15.9% | 11.9% | 7.9% | 4.0% | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
| | 2 Other | | | | | | | | | | | | | | | | | | | | | | | | |
| 200811.210 | (1) Peanut butter | 10.0% | В5 | | 8.3% | 6.7% | 5.0% | 3.3% | 1.7% | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
| | (2) Other | | | | | | | | | | | | | | | | | | | | | | | | |
| | - Roasted ground-nuts | | | | | | | | | | | | | | | | | | | | | | | | |
| 200811.291 | Unshelled | 21.3% | В7 | | 18.6% | 16.0% | 13.3% | 10.7% | 8.0% | 5.3% | 2.7% | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
| 200811.292 | Other | 21.3% | В7 | | 18.6% | 16.0% | 13.3% | 10.7% | 8.0% | 5.3% | 2.7% | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
| 200811.299 | - Other | 21.3% | В7 | | 18.6% | 16.0% | 13.3% | 10.7% | 8.0% | 5.3% | 2.7% | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
| 2008.19 | Other, including mixtures | | | | | | | | | | | | | | | | | | | | | | | | |
| | 1 Containing added sugar | | | | | | | | | | | | | | | | | | | | | | | | |
| | (2) Other | | | | | | | | | | | | | | | | | | | | | | | | |
| | A Cashew nuts and other roasted nuts | | | | | | | | | | | | | | | | | | | | | | | | |

| Tariff line | Description | Base rate | Category | Note | 1st year | 2nd year | 3rd year | 4th year | 5th year | 6th year | 7th year | 8th year | 9th year | 10th year | 11th year | 12th year | 13th year | 14th year | 15th year | 16th year | 17th year | 18th year | 19th year | 20th year | As from 21st year |
|-------------|---|-----------|----------|------|----------|----------|----------|----------|----------|----------|----------|----------|----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|----------------------|
| 200819.191 | - Cashew nuts | 11.0% | В5 | | 9.2% | 7.3% | 5.5% | 3.7% | 1.8% | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
| 200819.192 | - Other | 11.0% | В5 | | 9.2% | 7.3% | 5.5% | 3.7% | 1.8% | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
| | B Other | | | | | | | | | | | | | | | | | | | | | | | | |
| 200819.193 | - Chestnuts (in airtight containers not more than 10 kg each including container), not roasted | 16.8% | В7 | | 14.7% | 12.6% | 10.5% | 8.4% | 6.3% | 4.2% | 2.1% | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
| 200819.199 | - Other | 16.8% | В5 | | 14.0% | 11.2% | 8.4% | 5.6% | 2.8% | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
| | 2 Other | | | | | | | | | | | | | | | | | | | | | | | | |
| | (2) Other | | | | | | | | | | | | | | | | | | | | | | | | |
| | C Coconuts, Brazil nuts, paradise nuts, hazel nuts (<i>Corylus</i> spp.), cashew nuts and gingko nuts | | | | | | | | | | | | | | | | | | | | | | | | |
| 200819.226 | - Gingko nuts | 12.0% | В5 | | 10.0% | 8.0% | 6.0% | 4.0% | 2.0% | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
| | D Other | | | | | | | | | | | | | | | | | | | | | | | | |
| 200819.229 | (b) Other | 12.0% | В5 | | 10.0% | 8.0% | 6.0% | 4.0% | 2.0% | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
| 2008.20 | Pineapples | | | | | | | | | | | | | | | | | | | | | | | | |
| | 1 Containing added sugar | | | | | | | | | | | | | | | | | | | | | | | | |
| | (1) In airtight containers not more than 10 kg each including container, other than in pulp form, chopped or crushed | | | | | | | | | | | | | | | | | | | | | | | | |

| Tariff line | Description | Base rate | Category | Note | 1st year | 2nd year | 3rd year | 4th year | 5th year | 6th year | 7th year | 8th year | 9th year | 10th year | 11th year | 12th year | 13th year | 14th year | 15th year | 16th year | 17th year | 18th year | 19th year | 20th year | As from 21st year |
|-------------|---|-----------|----------|------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|----------------------|
| 200820.111 | - Concerning pineapples in this subheading 1-(1) and 2-(1), for the quantity within the limits of a tariff quota stipulated by a cabinet order which is effective at the time of import and under the conditions set out by relevant regulations which are effective at the time of import | | | | | | | | | | | | | | | | | | | | | | | | |
| | Note: The tariff quota shall be calculated on the basis of the quantity of prospective domestic demand in the coming fiscal year (April-March) with deduction of the quantity of prospective domestic production (only the goods produced with Japanese fresh pineapples), and also in consideration of international market situation and other relevant conditions (in this subheading referred to as "the Pooled Quota") | | Xq2 | | | | | | | | | | | | | | | | | | | | | | |
| 200820.119 | - Other | 33 yen/kg | R15 | | 32.18 yen/kg | 31.35 yen/kg | 30.53 yen/kg | 29.70 yen/kg | 28.88 yen/kg | 28.05 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 | | 23.2% | 20.9% | 18.5% | 16.2% | 13.9% | 11.6% | 9.3% | 7.0% | 4.6% | 2.3% | Free |
| 200820.199 | B Other | 46.8% | B10 | | 42.5% | 38.3% | 34.0% | 29.8% | 25.5% | 21.3% | 17.0% | 12.8% | 8.5% | 4.3% | Free |
| | 2 Other | | | | | | | | | | | | | | | | | | | | | | | | |
| | (1) In airtight containers not more than 10 kg each including container, other than in pulp form, chopped or crushed | | | | | | | | | | | | | | | | | | | | | | | | |

| Tariff line | Description | Base rate | Category | Note | 1st year | 2nd year | 3rd year | 4th year | 5th year | 6th year | 7th year | 8th year | 9th year | 10th year | 11th year | 12th year | 13th year | 14th year | 15th year | 16th year | 17th year | 18th year | 19th year | 20th year | As from 21st year |
|-------------|--------------------------|-----------|----------|------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|----------------|--------------|-------------|--------------|--------------|--------------|--------------|--------------|-------------|----------------------|
| 200820.211 | - For "the Pooled Quota" | | Xq2 | | | | | | | | | | | | | | | | | | | | | | |
| 200820.219 | - Other | 33 yen/kg | R15 | | 32.18 yen/kg | 31.35 yen/kg | 30.53 yen/kg | 29.70 yen/kg | 28.88 yen/kg | 28.05 yen/kg | g 28.05 yen/kg | 28.05 yen/kg | 28.05 yen/k | 28.05 yen/kg | 28.05 yen/k | g 28.05 yen/kg |
| 200820.290 | (2) Other | 25.5% | B10 | | 23.2% | 20.9% | 18.5% | 16.2% | 13.9% | 11.6% | 9.3% | 7.0% | 4.6% | 2.3% | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
| 2008.30 | Citrus fruit | | | | | | | | | | | | | | | | | | | | | | | | |
| | 1 Containing added sugar | | | | | | | | | | | | | | | | | | | | | | | | |
| 200830.110 | (1) In pulp form | 29.8% | B10 | | 27.1% | 24.4% | 21.7% | 19.0% | 16.3% | 13.5% | 10.8% | 8.1% | 5.4% | 2.7% | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
| 200830.190 | (2) Other | 23.8% | B5 | | 19.8% | 15.9% | 11.9% | 7.9% | 4.0% | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
| | 2 Other | | | | | | | | | | | | | | | | | | | | | | | | |
| 200830.210 | (1) In pulp form | 21.3% | B5 | | 17.8% | 14.2% | 10.7% | 7.1% | 3.6% | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
| 200830.290 | (2) Other | 17.0% | B5 | | 14.2% | 11.3% | 8.5% | 5.7% | 2.8% | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
| 2008.40 | Pears | | | | | | | | | | | | | | | | | | | | | | | | |
| | 1 Containing added sugar | | | | | | | | | | | | | | | | | | | | | | | | |
| | (1) In pulp form | | | | | | | | | | | | | | | | | | | | | | | | |
| 200840.111 | A In airtight containers | 15.0% | B5 | | 12.5% | 10.0% | 7.5% | 5.0% | 2.5% | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
| 200840.119 | B Other | 21.0% | B5 | | 17.5% | 14.0% | 10.5% | 7.0% | 3.5% | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
| | (2) Other | | | | | | | | | | | | | | | | | | | | | | | | |
| 200840.191 | A In airtight containers | 10.8% | B5 | | 9.0% | 7.2% | 5.4% | 3.6% | 1.8% | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
| 200840.199 | B Other | 15.0% | B5 | | 12.5% | 10.0% | 7.5% | 5.0% | 2.5% | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
| | 2 Other | | | | | | | | | | | | | | | | | | | | | | | | |
| | (1) In pulp form | | | | | | | | | | | | | | | | | | | | | | | | |
| 200840.211 | A In airtight containers | 12.0% | B5 | | 10.0% | 8.0% | 6.0% | 4.0% | 2.0% | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
| 200840.219 | B Other | 15.0% | В5 | | 12.5% | 10.0% | 7.5% | 5.0% | 2.5% | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |

| Tariff line | Description | Base rate | Category | Note | 1st year | 2nd year | 3rd year | 4th year | 5th year | 6th year | 7th year | 8th year | 9th year | 10th year | 11th year | 12th year | 13th year | 14th year | 15th year | 16th year | 17th year | 18th year | 19th year | 20th year | As from 21st year |
|-------------|-------------------------------|-----------|----------|------|----------|----------|----------|----------|----------|----------|----------|----------|----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|----------------------|
| | (2) Other | | | | | | | | | | | | | | | | | | | | | | | | |
| 200840.291 | A In airtight containers | 9.0% | В7 | | 7.9% | 6.8% | 5.6% | 4.5% | 3.4% | 2.3% | 1.1% | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
| 200840.299 | B Other | 10.8% | B5 | | 9.0% | 7.2% | 5.4% | 3.6% | 1.8% | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
| 2008.50 | Apricots | | | | | | | | | | | | | | | | | | | | | | | | |
| | 1 Containing added sugar | | | | | | | | | | | | | | | | | | | | | | | | |
| 200850.110 | (1) In pulp form | 15.0% | В5 | | 12.5% | 10.0% | 7.5% | 5.0% | 2.5% | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
| 200850.190 | (2) Other | 15.0% | В5 | | 12.5% | 10.0% | 7.5% | 5.0% | 2.5% | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
| | 2 Other | | | | | | | | | | | | | | | | | | | | | | | | |
| 200850.210 | (1) In pulp form | 12.0% | В5 | | 10.0% | 8.0% | 6.0% | 4.0% | 2.0% | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
| 200850.290 | (2) Other | 12.0% | В5 | | 10.0% | 8.0% | 6.0% | 4.0% | 2.0% | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
| 2008.60 | Cherries | | | | | | | | | | | | | | | | | | | | | | | | |
| | 1 Containing added sugar | | | | | | | | | | | | | | | | | | | | | | | | |
| 200860.110 | (1) In pulp form | 15.0% | В5 | | 12.5% | 10.0% | 7.5% | 5.0% | 2.5% | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
| 200860.190 | (2) Other | 15.0% | B5 | | 12.5% | 10.0% | 7.5% | 5.0% | 2.5% | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
| | 2 Other | | | | | | | | | | | | | | | | | | | | | | | | |
| 200860.210 | (1) In pulp form | 12.0% | B5 | | 10.0% | 8.0% | 6.0% | 4.0% | 2.0% | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
| 200860.290 | (2) Other | 12.0% | В5 | | 10.0% | 8.0% | 6.0% | 4.0% | 2.0% | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
| 2008.70 | Peaches, including nectarines | | | | | | | | | | | | | | | | | | | | | | | | |
| | 1 Containing added sugar | | | | | | | | | | | | | | | | | | | | | | | | |
| | (1) In pulp form | | | | | | | | | | | | | | | | | | | | | | | | |
| 200870.111 | A In airtight containers | 21.3% | В5 | | 17.8% | 14.2% | 10.7% | 7.1% | 3.6% | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
| 200870.119 | B Other | 29.8% | B10 | | 27.1% | 24.4% | 21.7% | 19.0% | 16.3% | 13.5% | 10.8% | 8.1% | 5.4% | 2.7% | Free |
| | (2) Other | | | | | | | | | | | | | | | | | | | | | | | | |
| | A In airtight containers | | | | | | | | | | | | | | | | | | | | | | | | |
| 200870.192 | (b) Other | 8.0% | B5 | | 6.7% | 5.3% | 4.0% | 2.7% | 1.3% | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
| 200870.199 | B Other | 13.4% | B5 | | 11.2% | 8.9% | 6.7% | 4.5% | 2.2% | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |

| Tariff line | Description | Base rate | Category | Note 1st year | 2nd year | 3rd year | 4th year | 5th year | 6th year | 7th year | 8th year | 9th year | 10th year | 11th year | 12th year | 13th year | 14th year | 15th year | 16th year | 17th year | 18th year | 19th year | 20th year | As from 21st year |
|-------------|--|-----------|----------|---------------|----------|----------|----------|----------|----------|----------|----------|----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|----------------------|
| | 2 Other | | | | | | | | | | | | | | | | | | | | | | | |
| | (1) In pulp form | | | | | | | | | | | | | | | | | | | | | | | |
| 200870.211 | A In airtight containers | 17.0% | В5 | 14.2% | 11.3% | 8.5% | 5.7% | 2.8% | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
| 200870.219 | B Other | 21.3% | В5 | 17.8% | 14.2% | 10.7% | 7.1% | 3.6% | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
| | (2) Other | | | | | | | | | | | | | | | | | | | | | | | |
| 200870.299 | B Other | 9.6% | В5 | 8.0% | 6.4% | 4.8% | 3.2% | 1.6% | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
| 2008.80 | Strawberries | | | | | | | | | | | | | | | | | | | | | | | |
| | 1 Containing added sugar | | | | | | | | | | | | | | | | | | | | | | | |
| 200880.110 | (1) In pulp form | 21.0% | B5 | 17.5% | 14.0% | 10.5% | 7.0% | 3.5% | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
| 200880.190 | (2) Other | 11.0% | В5 | 9.2% | 7.3% | 5.5% | 3.7% | 1.8% | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
| | 2 Other | | | | | | | | | | | | | | | | | | | | | | | |
| 200880.210 | (1) In pulp form | 15.0% | B5 | 12.5% | 10.0% | 7.5% | 5.0% | 2.5% | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
| 200880.290 | (2) Other | 12.0% | B5 | 10.0% | 8.0% | 6.0% | 4.0% | 2.0% | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
| | Other, including mixtures other than those of subheading 2008.19 | | | | | | | | | | | | | | | | | | | | | | | |
| 200891.000 | Palm hearts | 15.0% | B5 | 12.5% | 10.0% | 7.5% | 5.0% | 2.5% | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
| 2008.93 | Cranbetries (Vaccinium macrocarpon, Vaccinium oxycoccos, Vaccinium vitis- idaea) | | | | | | | | | | | | | | | | | | | | | | | |
| | 1 Containing added sugar | | | | | | | | | | | | | | | | | | | | | | | |
| 200893.110 | (1) In pulp form | 29.8% | B10 | 27.1% | 24.4% | 21.7% | 19.0% | 16.3% | 13.5% | 10.8% | 8.1% | 5.4% | 2.7% | Free |
| | 2 Other | | | | | | | | | | | | | | | | | | | | | | | |
| 200893.210 | (1) In pulp form | 21.3% | В5 | 17.8% | 14.2% | 10.7% | 7.1% | 3.6% | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
| 200893.220 | (2) Other | 12.0% | В5 | 10.0% | 8.0% | 6.0% | 4.0% | 2.0% | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |

| Tariff line | Description | Base rate | Category | Note | 1st year | 2nd year | 3rd year | 4th year | 5th year | 6th year | 7th year | 8th year | 9th year | 10th year | 11th year | 12th year | 13th year | 14th year | 15th year | 16th year | 17th year | 18th year | 19th year | 20th year | As from 21st year |
|-------------|--------------------------------------|-----------|----------|------|----------|----------|----------|----------|----------|----------|----------|----------|----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|----------------------|
| 2008.97 | Mixtures | | | | | | | | | | | | | | | | | | | | | | | | |
| | 2 Other | | | | | | | | | | | | | | | | | | | | | | | | |
| | (1) Containing added sugar | | | | | | | | | | | | | | | | | | | | | | | | |
| 200897.211 | A In pulp form | 29.8% | B10 | | 27.1% | 24.4% | 21.7% | 19.0% | 16.3% | 13.5% | 10.8% | 8.1% | 5.4% | 2.7% | Free |
| 200897.219 | B Other | 23.8% | В5 | | 19.8% | 15.9% | 11.9% | 7.9% | 4.0% | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
| | (2) Other | | | | | | | | | | | | | | | | | | | | | | | | |
| 200897.221 | A In pulp form | 21.3% | В5 | | 17.8% | 14.2% | 10.7% | 7.1% | 3.6% | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
| 2008.99 | Other | | | | | | | | | | | | | | | | | | | | | | | | |
| 200899.100 | 1 Ume (fruit of Mume plum) | 12.0% | В5 | | 10.0% | 8.0% | 6.0% | 4.0% | 2.0% | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
| | 2 Other | | | | | | | | | | | | | | | | | | | | | | | | |
| | (1) Containing added sugar | | | | | | | | | | | | | | | | | | | | | | | | |
| | A In pulp form | | | | | | | | | | | | | | | | | | | | | | | | |
| 200899.215 | (b) Other | 29.8% | B10 | | 27.1% | 24.4% | 21.7% | 19.0% | 16.3% | 13.5% | 10.8% | 8.1% | 5.4% | 2.7% | Free |
| | (2) Other | | | | | | | | | | | | | | | | | | | | | | | | |
| | A In pulp form | | | | | | | | | | | | | | | | | | | | | | | | |
| | (a) Bananas, avocados and prunes | | | | | | | | | | | | | | | | | | | | | | | | |
| 200899.222 | - Prunes | 15.0% | В5 | | 12.5% | 10.0% | 7.5% | 5.0% | 2.5% | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
| | (b) Other | | | | | | | | | | | | | | | | | | | | | | | | |
| 200899.227 | - Other | 21.3% | В5 | | 17.8% | 14.2% | 10.7% | 7.1% | 3.6% | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
| | B Other | | | | | | | | | | | | | | | | | | | | | | | | |
| 200899.228 | (c) Frozen taros (Colocasia spp.) | 10.0% | В5 | | 8.3% | 6.7% | 5.0% | 3.3% | 1.7% | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |

| Tariff line | Description | Base rate | Category | Note 1st year | 2nd year | 3rd year | 4th year | 5th year | 6th year | 7th year | 8th year | 9th year | 10th year | 11th year | 12th year | 13th year | 14th year | 15th year | 16th year | 17th year | 18th year | 19th year | 20th year | As from 21st year |
|-------------|---|---|----------|---|---|---|---|---|---|---|----------|--|--|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|----------------------|
| | (d) Other | | | | | | | | | | | | | | | | | | | | | | | |
| 200899.251 | - Sweetpotatoes, whole or in pieces, dried after simply steaming or boiling in water | 12.0% | В5 | 10.0% | 8.0% | 6.0% | 4.0% | 2.0% | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
| 200899.259 | - Other | 12.0% | B5 | 10.0% | 8.0% | 6.0% | 4.0% | 2.0% | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
| | 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 | 23.2% | 20.9% | 18.5% | 16.2% | 13.9% | 11.6% | 9.3% | 7.0% | 4.6% | 2.3% | Free |
| 200911.190 | | 29.8% or 23 yen/kg, whichever is the greater | B10 | 27.1% or 20.91 yen/kg, whichever is the greater | 24.4% or 18.82 yen/kg, whichever is the greater | 21.7% or 16.73 yen/kg, whichever is the greater | 19.0% or 14.64 yen/kg, whichever is the greater | 16.3% or 12.55 yen/kg, whichever is the greater | 13.5% or 10.45 yen/kg, whichever is the greater | 10.8% or 8.36 yen/kg, whichever is the greater | | 5.4% or 4.18 yen/kg, whichever is the greater | 2.7% or 2.09 yen/kg, whichever is the greater | Free |
| | 2 Other | | | | | | | | | | | | | | | | | | | | | | | |
| 200911.210 | (1) Not more than 10% by weight of sucrose | 21.3% | B5 | 17.8% | 14.2% | 10.7% | 7.1% | 3.6% | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
| 200911.290 | (2) Other | 25.5% | В5 | 21.3% | 17.0% | 12.8% | 8.5% | 4.3% | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
| 2009.12 | Not frozen, of a Brix value not exceeding 20 | | | | | | | | | | | | | | | | | | | | | | | |
| | 1 Containing added sugar | | | | | | | | | | | | | | | | | | | | | | | |

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

| Tariff line | Description | Base rate | Category | Note 1st year | 2nd year | 3rd year | 4th year | 5th year | 6th year | 7th year | 8th year | 9th year | 10th year | 11th year | 12th year | 13th year | 14th year | 15th year | 16th year | 17th year | 18th year | 19th year | 20th year | As from 21st year |
|-------------|--|---|----------|--|-------------------------------------|----------|---|---|--------------|--|----------|----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|----------------------|
| | 1 Containing added sugar | | | | | | | | | | | | | | | | | | | | | | | |
| 200921.110 | (1) Not more than 10% by weight of sucrose, naturally and artificially contained | 23.0% | В7 | 20.1% | 17.3% | 14.4% | 11.5% | 8.6% | 5.8% | 2.9% | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
| 200921.190 | (2) Other | 29.8% or 23 yen/kg, whichever is the greater | В7 | 26.1% o 20.13 yen/kg, whichever the greate | 17.25 yen/kg, is whichever is | | 14.9% or 11.50 yen/kg, whichever is the greater | 11.2% or 8.63 yen/kg, whichever is the greater | whichever is | 3.7% or 2.88 yen/kg, whichever is the greater | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
| | 2 Other | | | | | | | | | | | | | | | | | | | | | | | |
| 200921.210 | (1) Not more than 10% by weight of sucrose | 19.1% | В7 | 16.7% | 14.3% | 11.9% | 9.6% | 7.2% | 4.8% | 2.4% | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
| 200921.290 | (2) Other | 25.5% | В7 | 22.3% | 19.1% | 15.9% | 12.8% | 9.6% | 6.4% | 3.2% | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
| 2009.29 | Other | | | | | | | | | | | | | | | | | | | | | | | |
| | 1 Containing added sugar | | | | | | | | | | | | | | | | | | | | | | | |
| 200929.110 | (1) Not more than 10% by weight of sucrose, naturally and artificially contained | 23.0% | В7 | 20.1% | 17.3% | 14.4% | 11.5% | 8.6% | 5.8% | 2.9% | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
| 200929.190 | (2) Other | 29.8% or 23 yen/kg, whichever is the greater | В7 | 26.1% o 20.13 yen/kg, whichever the greate | 17.25 yen/kg, is whichever is | | 14.9% or 11.50 yen/kg, whichever is the greater | 11.2% or 8.63 yen/kg, whichever is the greater | whichever is | 3.7% or 2.88 yen/kg, whichever is the greater | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
| | 2 Other | | | | | | | | | | | | | | | | | | | | | | | |
| 200929.210 | (1) Not more than 10% by weight of sucrose | 19.1% | В7 | 16.7% | 14.3% | 11.9% | 9.6% | 7.2% | 4.8% | 2.4% | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
| 200929.290 | (2) Other | 25.5% | В5 | 21.3% | 17.0% | 12.8% | 8.5% | 4.3% | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
| | Juice of any other single citrus fruit | | | | | | | | | | | | | | | | | | | | | | | |
| 2009.31 | Of a Brix value not exceeding 20 | | | | | | | | | | | | | | | | | | | | | | | |

| Tariff line | Description | Base rate | Category | Note | 1st year | 2nd year | 3rd year | 4th year | 5th year | 6th year | 7th year | 8th year | 9th year | 10th year | 11th year | 12th year | 13th year | 14th year | 15th year | 16th year | 17th year | 18th year | 19th year | 20th year | As from 21st year |
|-------------|--|---|----------|------|---|---|---|---|---|---|---|--|--|--|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|----------------------|
| | 1 Containing added sugar | | | | | | | | | | | | | | | | | | | | | | | | |
| 200931.110 | (1) Not more than 10% by weight of sucrose, naturally and artificially contained | 23.0% | B5 | | 19.2% | 15.3% | 11.5% | 7.7% | 3.8% | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
| 200931.190 | | 29.8% or 23 yen/kg, whichever is the greater | B10 | | 27.1% or 20.91 yen/kg, whichever is the greater | 24.4% or 18.82 yen/kg, whichever is the greater | 21.7% or 16.73 yen/kg, whichever is the greater | 19.0% or 14.64 yen/kg, whichever is the greater | 16.3% or 12.55 yen/kg, whichever is the greater | 13.5% or 10.45 yen/kg, whichever is the greater | 10.8% or 8.36 yen/kg, whichever is the greater | 8.1% or 6.27 yen/kg, whichever is the greater | 5.4% or 4.18 yen/kg, whichever is the greater | 2.7% or 2.09 yen/kg, whichever is the greater | Free |
| | 2 Other | | | | | | | | | | | | | | | | | | | | | | | | |
| | (1) Not more than 10% by weight of sucrose | | | | | | | | | | | | | | | | | | | | | | | | |
| 200931.219 | C Other | 19.1% | В5 | | 15.9% | 12.7% | 9.6% | 6.4% | 3.2% | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
| 200931.290 | (2) Other | 25.5% | В5 | | 21.3% | 17.0% | 12.8% | 8.5% | 4.3% | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
| 2009.39 | Other | | | | | | | | | | | | | | | | | | | | | | | | |
| | 1 Containing added sugar | | | | | | | | | | | | | | | | | | | | | | | | |
| 200939.110 | (1) Not more than 10% by weight of sucrose, naturally and artificially contained | 23.0% | B5 | | 19.2% | 15.3% | 11.5% | 7.7% | 3.8% | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
| 200939.190 | | 29.8% or 23 yen/kg, whichever is the greater | B10 | | 27.1% or 20.91 yen/kg, whichever is the greater | 24.4% or 18.82 yen/kg, whichever is the greater | 21.7% or 16.73 yen/kg, whichever is the greater | 19.0% or 14.64 yen/kg, whichever is the greater | 16.3% or 12.55 yen/kg, whichever is the greater | | 10.8% or 8.36 yen/kg, whichever is the greater | | yen/kg, whichever is | 2.7% or 2.09 yen/kg, whichever is the greater | Free |
| | 2 Other | | | | | | | | | | | | | | | | | | | | | | | | |
| | (1) Not more than 10% by weight of sucrose | | | | | | | | | | | | | | | | | | | | | | | | |
| 200939.219 | C Other | 19.1% | B5 | | 15.9% | 12.7% | 9.6% | 6.4% | 3.2% | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
| 200939.290 | (2) Other | 25.5% | В5 | | 21.3% | 17.0% | 12.8% | 8.5% | 4.3% | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |

| Tariff line | Description | Base rate | Category | Note 1 | 1st year | 2nd year | 3rd year | 4th year | 5th year | 6th year | 7th year | 8th year | 9th year | 10th year | 11th year | 12th year | 13th year | 14th year | 15th year | 16th year | 17th year | 18th year | 19th year | 20th year | As from 21st year |
|-------------|--|---|----------|--------|---|---|---|---|---|---|---|----------|--|--|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|----------------------|
| | Pineapple juice | | | | | | | | | | | | | | | | | | | | | | | | |
| 2009.41 | Of a Brix value not exceeding 20 | | | | | | | | | | | | | | | | | | | | | | | | |
| | 1 Containing added sugar | | | | | | | | | | | | | | | | | | | | | | | | |
| 200941.110 | (1) Not more than 10% by weight of sucrose, naturally and artificially contained | 23.0% | B10 | | 20.9% | 18.8% | 16.7% | 14.6% | 12.5% | 10.5% | 8.4% | 6.3% | 4.2% | 2.1% | Free |
| 200941.190 | (2) Other | 29.8% or 23 yen/kg, whichever is the greater | B10 | wh | 27.1% or 20.91 yen/kg, nichever is ne greater | 24.4% or 18.82 yen/kg, whichever is the greater | 21.7% or 16.73 yen/kg, whichever is the greater | 19.0% or 14.64 yen/kg, whichever is the greater | 16.3% or 12.55 yen/kg, whichever is the greater | 13.5% or 10.45 yen/kg, whichever is the greater | 8.36 yen/kg, | yen/kg, | 5.4% or 4.18 yen/kg, whichever is the greater | 2.7% or 2.09 yen/kg, whichever is the greater | Free |
| | 2 Other | | | | | | | | | | | | | | | | | | | | | | | | |
| 200941.210 | (1) Not more than 10% by weight of sucrose | 19.1% | B10 | | 17.4% | 15.6% | 13.9% | 12.2% | 10.4% | 8.7% | 6.9% | 5.2% | 3.5% | 1.7% | Free |
| 200941.290 | (2) Other | 25.5% | B10 | | 23.2% | 20.9% | 18.5% | 16.2% | 13.9% | 11.6% | 9.3% | 7.0% | 4.6% | 2.3% | Free |
| 2009.49 | Other | | | | | | | | | | | | | | | | | | | | | | | | |
| | 1 Containing added sugar | | | | | | | | | | | | | | | | | | | | | | | | |
| 200949.110 | (1) Not more than 10% by weight of sucrose, naturally and artificially contained | 23.0% | B10 | | 20.9% | 18.8% | 16.7% | 14.6% | 12.5% | 10.5% | 8.4% | 6.3% | 4.2% | 2.1% | Free |
| 200949.190 | (2) Other | 29.8% or 23 yen/kg, whichever is the greater | B10 | wh | 27.1% or 20.91 yen/kg, nichever is ne greater | 24.4% or 18.82 yen/kg, whichever is the greater | 21.7% or 16.73 yen/kg, whichever is the greater | 19.0% or 14.64 yen/kg, whichever is the greater | 16.3% or 12.55 yen/kg, whichever is the greater | 13.5% or 10.45 yen/kg, whichever is the greater | 10.8% or 8.36 yen/kg, whichever is the greater | yen/kg, | 5.4% or 4.18 yen/kg, whichever is the greater | 2.7% or 2.09 yen/kg, whichever is the greater | Free |
| | 2 Other | | | | | | | | | | | | | | | | | | | | | | | | |
| 200949.210 | (1) Not more than 10% by weight of sucrose | 19.1% | B10 | | 17.4% | 15.6% | 13.9% | 12.2% | 10.4% | 8.7% | 6.9% | 5.2% | 3.5% | 1.7% | Free |
| 200949.290 | (2) Other | 25.5% | B10 | | 23.2% | 20.9% | 18.5% | 16.2% | 13.9% | 11.6% | 9.3% | 7.0% | 4.6% | 2.3% | Free |
| 2009.50 | Tomato juice | | | | | | | | | | | | | | | | | | | | | | | | |
| 200950.100 | 1 Containing added sugar | 29.8% | B5 | | 24.8% | 19.9% | 14.9% | 9.9% | 5.0% | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
| 200950.200 | 2 Other | 21.3% | В5 | | 17.8% | 14.2% | 10.7% | 7.1% | 3.6% | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |

| Tariff line | Description | Base rate | Category | Note | 1st year | 2nd year | 3rd year | 4th year | 5th year | 6th year | 7th year | 8th year | 9th year | 10th year | 11th year | 12th year | 13th year | 14th year | 15th year | 16th year | 17th year | 18th year | 19th year | 20th year | As from 21st year |
|-------------|---|--|----------|------|---|---|---|---|---|----------|---|--|--|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|----------------------|
| | Grape juice (including grape must) | | | | | | | | | | | | | | | | | | | | | | | | |
| 2009.61 | Of a Brix value not exceeding 30 | | | | | | | | | | | | | | | | | | | | | | | | |
| | 1 Containing added sugar | | | | | | | | | | | | | | | | | | | | | | | | |
| 200961.110 | (1) Not more than 10% by weigh of sucrose, naturally and artificially contained | 23.0% | В5 | | 19.2% | 15.3% | 11.5% | 7.7% | 3.8% | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
| 200961.190 | (2) Other | 29.8% or 23 yen/kg, whichever i the greater | s B5 | | 24.8% or 19.17 yen/kg, whichever is the greater | 19.9% or 15.33 yen/kg, whichever is the greater | 14.9% or 11.50 yen/kg, whichever is the greater | 9.9% or 7.67 yen/kg, whichever is the greater | 5.0% or 3.83 yen/kg, whichever is the greater | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
| 200961.200 | 2 Other | 19.1% | В5 | | 15.9% | 12.7% | 9.6% | 6.4% | 3.2% | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
| 2009.69 | Other | | | | | | | | | | | | | | | | | | | | | | | | |
| | 1 Containing added sugar | | | | | | | | | | | | | | | | | | | | | | | | |
| 200969.110 | (1) Not more than 10% by weigh of sucrose, naturally and artificially contained | 23.0% | В5 | | 19.2% | 15.3% | 11.5% | 7.7% | 3.8% | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
| 200969.190 | (2) Other | 29.8% or 23 yen/kg, whichever i the greater | B10 | | 27.1% or 20.91 yen/kg, whichever is the greater | 24.4% or 18.82 yen/kg, whichever is the greater | 21.7% or 16.73 yen/kg, whichever is the greater | 19.0% or 14.64 yen/kg, whichever is the greater | 16.3% or 12.55 yen/kg, whichever is the greater | | 10.8% or 8.36 yen/kg, whichever is the greater | 8.1% or 6.27 yen/kg, whichever is the greater | 5.4% or 4.18 yen/kg, whichever is the greater | | Free |
| | 2 Other | | | | | | | | | | | | | | | | | | | | | | | | |
| 200969.290 | (2) Other | 25.5% | B10 | | 23.2% | 20.9% | 18.5% | 16.2% | 13.9% | 11.6% | 9.3% | 7.0% | 4.6% | 2.3% | Free |
| | Apple juice | | | | | | | | | | | | | | | | | | | | | | | | |
| 2009.71 | Of a Brix value not exceeding 20 | | | | | | | | | | | | | | | | | | | | | | | | |
| | 1 Containing added sugar | | | | | | | | | | | | | | | | | | | | | | | | |
| 200971.110 | (1) Not more than 10% by weigh of sucrose, naturally and artificially contained | 23.0% | B10 | | 20.9% | 18.8% | 16.7% | 14.6% | 12.5% | 10.5% | 8.4% | 6.3% | 4.2% | 2.1% | Free |

| Tariff line | Description | Base rate | Category | Note | 1st year | 2nd year | 3rd year | 4th year | 5th year | 6th year | 7th year | 8th year | 9th year | 10th year | 11th year | 12th year | 13th year | 14th year | 15th year | 16th year | 17th year | 18th year | 19th year | 20th year | As from 21st year |
|-------------|--|---|----------|------|---|---|---|---|---|---|---|--|--|--|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|----------------------|
| 200971.190 | (2) Other | 34.0% or 23 yen/kg, whichever is the greater | B10 | | 30.9% or 20.91 yen/kg, whichever is the greater | 27.8% or 18.82 yen/kg, whichever is the greater | 24.7% or 16.73 yen/kg, whichever is the greater | 21.6% or 14.64 yen/kg, whichever is the greater | 18.5% or 12.55 yen/kg, whichever is the greater | 15.5% or 10.45 yen/kg, whichever is the greater | 12.4% or 8.36 yen/kg, whichever is the greater | | 6.2% or 4.18 yen/kg, whichever is the greater | 3.1% or 2.09 yen/kg, whichever is the greater | Free |
| | 2 Other | | | | | | | | | | | | | | | | | | | | | | | | |
| 200971.210 | (1) Not more than 10% by weight of sucrose | 19.1% | B10 | | 17.4% | 15.6% | 13.9% | 12.2% | 10.4% | 8.7% | 6.9% | 5.2% | 3.5% | 1.7% | Free |
| 200971.290 | (2) Other | 29.8% | B10 | | 27.1% | 24.4% | 21.7% | 19.0% | 16.3% | 13.5% | 10.8% | 8.1% | 5.4% | 2.7% | Free |
| 2009.79 | Other | | | | | | | | | | | | | | | | | | | | | | | | |
| | 1 Containing added sugar | | | | | | | | | | | | | | | | | | | | | | | | |
| 200979.110 | (1) Not more than 10% by weight of sucrose, naturally and artificially contained | 23.0% | B10 | | 20.9% | 18.8% | 16.7% | 14.6% | 12.5% | 10.5% | 8.4% | 6.3% | 4.2% | 2.1% | Free |
| 200979.190 | (2) Other | 34.0% or 23 yen/kg, whichever is the greater | B10 | | 30.9% or 20.91 yen/kg, whichever is the greater | 27.8% or 18.82 yen/kg, whichever is the greater | 24.7% or 16.73 yen/kg, whichever is the greater | 21.6% or 14.64 yen/kg, whichever is the greater | 18.5% or 12.55 yen/kg, whichever is the greater | 15.5% or 10.45 yen/kg, whichever is the greater | 12.4% or 8.36 yen/kg, whichever is the greater | 9.3% or 6.27 yen/kg, whichever is the greater | 6.2% or 4.18 yen/kg, whichever is the greater | 3.1% or 2.09 yen/kg, whichever is the greater | Free |
| | 2 Other | | | | | | | | | | | | | | | | | | | | | | | | |
| 200979.210 | (1) Not more than 10% by weight of sucrose | 19.1% | В7 | | 16.7% | 14.3% | 11.9% | 9.6% | 7.2% | 4.8% | 2.4% | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
| 200979.290 | (2) Other | 29.8% | В7 | | 26.1% | 22.4% | 18.6% | 14.9% | 11.2% | 7.5% | 3.7% | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
| | Juice of any other single fruit or vegetable | | | | | | | | | | | | | | | | | | | | | | | | |
| 2009.81 | Cranberry (Vaccinium macrocarpon, Vaccinium oxycoccos, Vaccinium vitisidaea) juice | | | | | | | | | | | | | | | | | | | | | | | | |

| | | 1 | | | | 1 | 1 | 1 | 1 | 1 | 1 | 1 | ı | 1 | 1 | | 1 | | 1 | 1 | T | 1 | 1 | T | T |
|-------------|--|---|----------|------|---|---|---|--|--|----------|----------|----------|----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|----------------------|
| Tariff line | Description | Base rate | Category | Note | 1st year | 2nd year | 3rd year | 4th year | 5th year | 6th year | 7th year | 8th year | 9th year | 10th year | 11th year | 12th year | 13th year | 14th year | 15th year | 16th year | 17th year | 18th year | 19th year | 20th year | As from 21st year |
| | 1 Containing added sugar | | | | | | | | | | | | | | | | | | | | | | | | |
| 200981.110 | (1) Not more than 10% by weight of sucrose, naturally and artificially contained | t 23.0% | В5 | | 19.2% | 15.3% | 11.5% | 7.7% | 3.8% | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
| 200981.190 | (2) Other | 29.8% or 23 yen/kg, whichever is the greater | B5 | | 24.8% or 19.17 yen/kg, whichever is the greater | 19.9% or 15.33 yen/kg, whichever is the greater | 14.9% or 11.50 yen/kg, whichever is the greater | 9.9% or 7.67 yen/kg, whichever is the greater | 5.0% or 3.83 yen/kg, whichever is the greater | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
| | 2 Other | | | | | | | | | | | | | | | | | | | | | | | | |
| 200981.210 | (1) Not more than 10% by weight of sucrose | t 19.1% | В5 | | 15.9% | 12.7% | 9.6% | 6.4% | 3.2% | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
| 200981.290 | (2) Other | 25.5% | В5 | | 21.3% | 17.0% | 12.8% | 8.5% | 4.3% | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
| 2009.89 | Other | | | | | | | | | | | | | | | | | | | | | | | | |
| | 1 Fruit juices | | | | | | | | | | | | | | | | | | | | | | | | |
| | (1) Containing added sugar | | | | | | | | | | | | | | | | | | | | | | | | |
| 200989.111 | A Not more than 10% by weight of sucrose, naturally and artificially contained | 23.0% | В5 | | 19.2% | 15.3% | 11.5% | 7.7% | 3.8% | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
| 200989.119 | B Other | 29.8% or 23 yen/kg, whichever is the greater | B5 | | 24.8% or 19.17 yen/kg, whichever is the greater | 19.9% or 15.33 yen/kg, whichever is the greater | | 9.9% or 7.67 yen/kg, whichever is the greater | 5.0% or 3.83 yen/kg, whichever is the greater | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
| | (2) Other | | | | | | | | | | | | | | | | | | | | | | | | |
| | A Not more than 10% by weight of sucrose | | | | | | | | | | | | | | | | | | | | | | | | |
| 200989.122 | - Prune juice | 14.4% | B5 | | 12.0% | 9.6% | 7.2% | 4.8% | 2.4% | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
| 200989.123 | - Other | 19.1% | B5 | | 15.9% | 12.7% | 9.6% | 6.4% | 3.2% | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
| 200989.129 | B Other | 25.5% | В3 | | 19.1% | 12.8% | 6.4% | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |

| Tariff line | Description | Base rate | Category | Note 1st year | 2nd year | 3rd year | 4th year | 5th year | 6th year | 7th year | 8th year | 9th year | 10th year | 11th year | 12th year | 13th year | 14th year | 15th year | 16th year | 17th year | 18th year | 19th year | 20th year | As from 21st year |
|-------------|--|---|----------|---|---|---|---|---|---|---|----------|--|--|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|----------------------|
| | 2 Vegetable juices | | | | | | | | | | | | | | | | | | | | | | | |
| 200989.210 | (1) Containing added sugar | 8.1% | B5 | 6.8% | 5.4% | 4.1% | 2.7% | 1.4% | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
| | (2) Other | | | | | | | | | | | | | | | | | | | | | | | |
| 200989.221 | - In airtight containers | 9.0% | B5 | 7.5% | 6.0% | 4.5% | 3.0% | 1.5% | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
| | - Other | | | | | | | | | | | | | | | | | | | | | | | |
| 200989.231 | Carrot juice | 7.2% | В5 | 6.0% | 4.8% | 3.6% | 2.4% | 1.2% | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
| | 3 Other | | | | | | | | | | | | | | | | | | | | | | | |
| 200989.910 | (1) Containing added sugar | 13.4% | В3 | 10.1% | 6.7% | 3.4% | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
| 2009.90 | Mixtures of juices | | | | | | | | | | | | | | | | | | | | | | | |
| | 1 Consisting chiefly of fruit juice | | | | | | | | | | | | | | | | | | | | | | | |
| | (1) Containing added sugar | | | | | | | | | | | | | | | | | | | | | | | |
| 200990.111 | A Not more than 10% by weight of sucrose, naturally and artificially contained | 23.0% | В5 | 19.2% | 15.3% | 11.5% | 7.7% | 3.8% | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
| 200990.119 | | 29.8% or 23 yen/kg, whichever is the greater | B10 | 27.1% or 20.91 yen/kg, whichever is the greater | 24.4% or 18.82 yen/kg, whichever is the greater | 21.7% or 16.73 yen/kg, whichever is the greater | 19.0% or 14.64 yen/kg, whichever is the greater | 16.3% or 12.55 yen/kg, whichever is the greater | 13.5% or 10.45 yen/kg, whichever is the greater | 10.8% or 8.36 yen/kg, whichever is the greater | yen/kg, | 5.4% or 4.18 yen/kg, whichever is the greater | 2.7% or 2.09 yen/kg, whichever is the greater | Free |
| | (2) Other | | | | | | | | | | | | | | | | | | | | | | | |
| 200990.121 | A Not more than 10% by weight of sucrose | 19.1% | В5 | 15.9% | 12.7% | 9.6% | 6.4% | 3.2% | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
| 200990.129 | B Other | 25.5% | B5 | 21.3% | 17.0% | 12.8% | 8.5% | 4.3% | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
| | 3 Other | | | | | | | | | | | | | | | | | | | | | | | |
| 200990.910 | (1) Containing added sugar | 13.4% | В3 | 10.1% | 6.7% | 3.4% | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |

| Tariff line | Description | Base rate | Category | Note | 1st year | 2nd year | 3rd year | 4th year | 5th year | 6th year | 7th year | 8th year | 9th year | 10th year | 11th year | 12th year | 13th year | 14th year | 15th year | 16th year | 17th year | 18th year | 19th year | 20th year | As from 21st year |
|-------------|---|-----------|----------|--------|----------|----------|----------|----------|----------|----------|----------|----------|----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|----------------------|
| | Chapter 21 Miscellaneous edible preparations | | 1 | | | I . | | | Į. | | I . | | Į. | | | I | I. | | | I | I | Į. | I | | |
| | Extracts, essences and concentrates, of coffee, tea or maté and preparations with a basis of these products or with a basis of coffee, tea or maté; roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof | | | | | | | | | | | | | | | | | | | | | | | | |
| | Extracts, essences and concentrates, of coffee, and preparations with a basis of these extracts, essences or concentrates or with a basis of coffee | | | | | | | | | | | | | | | | | | | | | | | | |
| 2101.11 | Extracts, essences and concentrates | | | | | | | | | | | | | | | | | | | | | | | | |
| 210111.100 | 1 Containing added sugar | 24.0% | R20 | | 21.6% | 19.2% | 16.8% | 14.4% | 12.0% | 9.6% | 9.6% | 9.6% | 9.6% | 9.6% | 9.6% | 9.6% | 9.6% | 9.6% | 9.6% | 9.6% | 9.6% | 9.6% | 9.6% | 9.6% | 9.6% |
| 2101.12 | Preparations with a basis of extracts, essences or concentrates or with a basis of coffee | | | | | | | | | | | | | | | | | | | | | | | | |
| | 1 Preparations with a basis of extracts, essences and concentrates | | | | | | | | | | | | | | | | | | | | | | | | |
| 210112.110 | (1) Containing added sugar | 24.0% | TRQ | TRQ-11 | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ |
| | 2 Preparations with a basis of coffee | | | | | | | | | | | | | | | | | | | | | | | | |
| | (1) Not less than 30% of natural milk constituents by weight, calculated on the dry matter | | | | | | | | | | | | | | | | | | | | | | | | |
| | A Of a milk fat content, by weight, not exceeding 30% | | | | | | | | | | | | | | | | | | | | | | | | |
| 210112.231 | - For "the Pooled Quota of other milk products" | 25.0% | R6 | | 22.9% | 20.8% | 18.8% | 16.7% | 14.6% | 12.5% | 12.5% | 12.5% | 12.5% | 12.5% | 12.5% | 12.5% | 12.5% | 12.5% | 12.5% | 12.5% | 12.5% | 12.5% | 12.5% | 12.5% | 12.5% |

| Tariff line | Description | Base rate | Category | Note | 1st year | 2nd year | 3rd year | 4th year | 5th year | 6th year | 7th year | 8th year | 9th year | 10th year | 11th year | 12th year | 13th year | 14th year | 15th year | 16th year | 17th year | 18th year | 19th year | 20th year | As from 21st year |
|-------------|---|-----------|----------|--------|----------|----------|----------|----------|----------|----------|----------|----------|----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|----------------------|
| 210112.232 | - Other | | X | S | | | | | | | | | | | | | | | | | | | | | |
| | B Other | | | | | | | | | | | | | | | | | | | | | | | | |
| 210112.236 | - For "the Pooled Quota of other milk products" | 25.0% | R6 | | 22.9% | 20.8% | 18.8% | 16.7% | 14.6% | 12.5% | 12.5% | 12.5% | 12.5% | 12.5% | 12.5% | 12.5% | 12.5% | 12.5% | 12.5% | 12.5% | 12.5% | 12.5% | 12.5% | 12.5% | 12.5% |
| 210112.237 | - Other | | X | S | | | | | | | | | | | | | | | | | | | | | |
| | (2) Other | | | | | | | | | | | | | | | | | | | | | | | | |
| | A Containing added sugar | | | | | | | | | | | | | | | | | | | | | | | | |
| | (a) Less than 50% by weight of sucrose | | | | | | | | | | | | | | | | | | | | | | | | |
| 210112.241 | - Those, the largest single ingredient of which is sugar by weight | 28.0% | B10 | | 25.5% | 22.9% | 20.4% | 17.8% | 15.3% | 12.7% | 10.2% | 7.6% | 5.1% | 2.5% | Free |
| 210112.242 | - Other | 19.6% | B10 | | 17.8% | 16.0% | 14.3% | 12.5% | 10.7% | 8.9% | 7.1% | 5.3% | 3.6% | 1.8% | Free |
| 210112.246 | (b) Other | 29.8% | TRQ | TRQ-11 | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ |
| 210112.249 | B Other | 15.0% | B5 | | 12.5% | 10.0% | 7.5% | 5.0% | 2.5% | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
| 2101.20 | Extracts, essences and concentrates, of tea or maté, and preparations with a basis of these extracts, essences or concentrates or with a basis of tea or maté | | | | | | | | | | | | | | | | | | | | | | | | |
| | 2 Preparations with a basis of tea or maté | | | | | | | | | | | | | | | | | | | | | | | | |
| | (1) Not less than 30% of natural milk constituents by weight, calculated on the dry matter | | | | | | | | | | | | | | | | | | | | | | | | |
| | A Of a milk fat content, by weight, not exceeding 30% | | | | | | | | | | | | | | | | | | | | | | | | |
| 210120.231 | - For "the Pooled Quota of other milk products" | 25.0% | R18 | | 24.6% | 24.2% | 23.8% | 23.3% | 22.9% | 22.5% | 22.5% | 22.5% | 22.5% | 22.5% | 22.5% | 22.5% | 22.5% | 22.5% | 22.5% | 22.5% | 22.5% | 22.5% | 22.5% | 22.5% | 22.5% |

| | | | | | | 1 | ı | ı | | 1 | | 1 | 1 | ı | 1 | | 1 | | 1 | | 1 | ı | ı | 1 | Т |
|-------------|--|-----------|----------|--------|----------|----------|----------|----------|----------|----------|----------|----------|----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|----------------------|
| Tariff line | Description | Base rate | Category | Note | 1st year | 2nd year | 3rd year | 4th year | 5th year | 6th year | 7th year | 8th year | 9th year | 10th year | 11th year | 12th year | 13th year | 14th year | 15th year | 16th year | 17th year | 18th year | 19th year | 20th year | As from 21st year |
| 210120.232 | - Other | | X | S | | | | | | | | | | | | | | | | | | | | | |
| | B Other | | | | | | | | | | | | | | | | | | | | | | | | |
| 210120.236 | - For "the Pooled Quota of other milk products" | 25.0% | R6 | | 22.9% | 20.8% | 18.8% | 16.7% | 14.6% | 12.5% | 12.5% | 12.5% | 12.5% | 12.5% | 12.5% | 12.5% | 12.5% | 12.5% | 12.5% | 12.5% | 12.5% | 12.5% | 12.5% | 12.5% | 12.5% |
| 210120.237 | - Other | | X | S | | | | | | | | | | | | | | | | | | | | | |
| | (2) Other | | | | | | | | | | | | | | | | | | | | | | | | |
| | A Containing added sugar | | | | | | | | | | | | | | | | | | | | | | | | |
| | (a) Less than 50% by weight of sucrose | | | | | | | | | | | | | | | | | | | | | | | | |
| 210120.241 | - Those, the largest single ingredient of which is sugar by weight | 21.0% | B10 | | 19.1% | 17.2% | 15.3% | 13.4% | 11.5% | 9.5% | 7.6% | 5.7% | 3.8% | 1.9% | Free |
| 210120.242 | - Other | 16.8% | B10 | | 15.3% | 13.7% | 12.2% | 10.7% | 9.2% | 7.6% | 6.1% | 4.6% | 3.1% | 1.5% | Free |
| 210120.246 | (b) Other | 29.8% | TRQ | TRQ-11 | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ |
| 210120.247 | B Other | 15.0% | В5 | | 12.5% | 10.0% | 7.5% | 5.0% | 2.5% | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
| c | sauces and preparations therefor; mixed ondiments and mixed seasonings; mustard flour nd meal and prepared mustard | | | | | | | | | | | | | | | | | | | | | | | | |
| 210310.000 | Soya sauce | 7.2% | B5 | | 6.0% | 4.8% | 3.6% | 2.4% | 1.2% | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
| 2103.20 | Tomato ketchup and other tomato sauces | | | | | | | | | | | | | | | | | | | | | | | | |
| 210320.010 | 1 Tomato ketchup | 21.3% | B10 | | 19.4% | 17.4% | 15.5% | 13.6% | 11.6% | 9.7% | 7.7% | 5.8% | 3.9% | 1.9% | Free |
| 210320.090 | 2 Other tomato sauces | 17.0% | B10 | | 15.5% | 13.9% | 12.4% | 10.8% | 9.3% | 7.7% | 6.2% | 4.6% | 3.1% | 1.5% | Free |
| 2103.30 | Mustard flour and meal and prepared mustard | | | | | | | | | | | | | | | | | | | | | | | | |
| 210330.200 | 2 Other | 7.5% | В5 | | 6.3% | 5.0% | 3.8% | 2.5% | 1.3% | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
| 2103.90 | Other | | | | | | | | | | | | | | | | | | | | | | | | |

| Tariff line | Description | Base rate | Category | Note | 1st year | 2nd year | 3rd year | 4th year | 5th year | 6th year | 7th year | 8th year | 9th year | 10th year | 11th year | 12th year | 13th year | 14th year | 15th year | 16th year | 17th year | 18th year | 19th year | 20th year | As from 21st year |
|-------------|--|-----------|----------|------|----------|----------|----------|----------|----------|----------|----------|----------|----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|----------------------|
| | 1 Sauces | | | | | | | | | | | | | | | | | | | | | | | | |
| 210390.110 | (1) Mayonnaise | 12.8% | B5 | | 10.7% | 8.5% | 6.4% | 4.3% | 2.1% | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
| 210390.120 | (2) French dressings and salad dressings | 10.5% | В5 | | 8.8% | 7.0% | 5.3% | 3.5% | 1.8% | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
| | 2 Other | | | | | | | | | | | | | | | | | | | | | | | | |
| | (2) Other | | | | | | | | | | | | | | | | | | | | | | | | |
| 210390.229 | B Other | 10.5% | В3 | | 7.9% | 5.3% | 2.6% | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
| 21.05 | | | | | | | | | | | | | | | | | | | | | | | | | |
| 2105.00 | Ice cream and other edible ice, whether or not containing cocoa | | | | | | | | | | | | | | | | | | | | | | | | |
| | 1 Containing added sugar | | | | | | | | | | | | | | | | | | | | | | | | |
| | (1) Less than 50% by weight of sucrose | | | | | | | | | | | | | | | | | | | | | | | | |
| | - Those, the largest single ingredient of which is sugar by weight | | | | | | | | | | | | | | | | | | | | | | | | |
| 210500.111 | Ice cream | 21.0% | R21 | S | 18.8% | 16.6% | 14.4% | 12.2% | 10.0% | 7.8% | 7.8% | 7.8% | 7.8% | 7.8% | 7.8% | 7.8% | 7.8% | 7.8% | 7.8% | 7.8% | 7.8% | 7.8% | 7.8% | 7.8% | 7.8% |
| 210500.112 | Other | 28.0% | B10 | S | 25.5% | 22.9% | 20.4% | 17.8% | 15.3% | 12.7% | 10.2% | 7.6% | 5.1% | 2.5% | Free |
| | - Other | | | | | | | | | | | | | | | | | | | | | | | | |
| 210500.113 | Ice cream | 21.0% | R22 | S | 18.7% | 16.3% | 14.0% | 11.7% | 9.3% | 7.0% | 7.0% | 7.0% | 7.0% | 7.0% | 7.0% | 7.0% | 7.0% | 7.0% | 7.0% | 7.0% | 7.0% | 7.0% | 7.0% | 7.0% | 7.0% |
| 210500.119 | Other | 23.8% | B10 | S | 21.6% | 19.5% | 17.3% | 15.1% | 13.0% | 10.8% | 8.7% | 6.5% | 4.3% | 2.2% | Free |
| | (2) Other | | | | | | | | | | | | | | | | | | | | | | | | |
| 210500.191 | - Ice cream | 29.8% | R23 | S | 26.5% | 23.1% | 19.8% | 16.5% | 13.2% | 9.8% | 9.8% | 9.8% | 9.8% | 9.8% | 9.8% | 9.8% | 9.8% | 9.8% | 9.8% | 9.8% | 9.8% | 9.8% | 9.8% | 9.8% | 9.8% |
| 210500.199 | - Other | 29.8% | R5 | S | 28.4% | 27.1% | 25.7% | 24.4% | 23.0% | 21.7% | 20.3% | 19.0% | 17.6% | 16.3% | 14.9% | 14.9% | 14.9% | 14.9% | 14.9% | 14.9% | 14.9% | 14.9% | 14.9% | 14.9% | 14.9% |
| | 2 Other | | | | | | | | | | | | | | | | | | | | | | | | |
| 210500.210 | - Ice cream | 21.3% | R21 | S | 19.1% | 16.8% | 14.6% | 12.4% | 10.1% | 7.9% | 7.9% | 7.9% | 7.9% | 7.9% | 7.9% | 7.9% | 7.9% | 7.9% | 7.9% | 7.9% | 7.9% | 7.9% | 7.9% | 7.9% | 7.9% |
| 210500.290 | - Other | 21.3% | B10 | S | 19.4% | 17.4% | 15.5% | 13.6% | 11.6% | 9.7% | 7.7% | 5.8% | 3.9% | 1.9% | Free |

| Tariff line | Description | Base rate | Category | Note | 1st year | 2nd year | 3rd year | 4th year | 5th year | 6th year | 7th year | 8th year | 9th year | 10th year | 11th year | 12th year | 13th year | 14th year | 15th year | 16th year | 17th year | 18th year | 19th year | 20th year | As from 21st year |
|-------------|---|-----------|----------|------|----------|----------|----------|----------|----------|----------|----------|----------|----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|----------------------|
| 21.06 | Food preparations not elsewhere specified or included | | | | | | | | | | | | | | | | | | | | | | | | |
| 2106.10 | Protein concentrates and textured protein substances | | | | | | | | | | | | | | | | | | | | | | | | |
| | 1 Preparations containing not less than 30% of natural milk constituents by weight, calculated on the dry matter, excluding protein concentrates not less than 80% of protein by weight, the largest ingredient is vegetable protein and put up in containers for retail sale by weight of less than 500 g each excluding container | | | | | | | | | | | | | | | | | | | | | | | | |
| | - For "the Pooled Quota of other milk products" | | | | | | | | | | | | | | | | | | | | | | | | |
| 210610.120 | Preparation of vegetable protein | 12.5% | R6 | | 11.5% | 10.4% | 9.4% | 8.3% | 7.3% | 6.3% | 6.3% | 6.3% | 6.3% | 6.3% | 6.3% | 6.3% | 6.3% | 6.3% | 6.3% | 6.3% | 6.3% | 6.3% | 6.3% | 6.3% | 6.3% |
| 210610.130 | Other | 25.0% | R6 | | 22.9% | 20.8% | 18.8% | 16.7% | 14.6% | 12.5% | 12.5% | 12.5% | 12.5% | 12.5% | 12.5% | 12.5% | 12.5% | 12.5% | 12.5% | 12.5% | 12.5% | 12.5% | 12.5% | 12.5% | 12.5% |
| 210610.140 | - Other | | X | S | | | | | | | | | | | | | | | | | | | | | |
| | 2 Other | | | | | | | | | | | | | | | | | | | | | | | | |
| | (1) Containing added sugar | | | | | | | | | | | | | | | | | | | | | | | | |
| 210610.211 | A Less than 50% by weight of sucrose | 16.8% | B10 | | 15.3% | 13.7% | 12.2% | 10.7% | 9.2% | 7.6% | 6.1% | 4.6% | 3.1% | 1.5% | Free |
| 210610.219 | B Other | 21.0% | B10 | | 19.0% | 17.1% | 15.2% | 13.3% | 11.4% | 9.5% | 7.6% | 5.7% | 3.8% | 1.9% | Free |
| | (2) Other | | | | | | | | | | | | | | | | | | | | | | | | |
| | A Vegetable protein | | | | | | | | | | | | | | | | | | | | | | | | |

| Tariff line | Description | Base rate | Category | Note 1s | st year | 2nd year | 3rd year | 4th year | 5th year | 6th year | 7th year | 8th year | 9th year | 10th year | 11th year | 12th year | 13th year | 14th year | 15th year | 16th year | 17th year | 18th year | 19th year | 20th year | As from 21st year |
|-------------|---|-----------|----------|---------|---------|----------|----------|----------|----------|----------|----------|----------|----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|----------------------|
| 210610.221 | - Protein concentrates containing by weight not less than 80% of protein, the largest single ingredient is vegetable protein and put up in containers for retail sale by weight of less than 500 g each excluding container | 10.6% | B5 | : | 8.8% | 7.1% | 5.3% | 3.5% | 1.8% | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
| 210610.222 | - Other | 10.6% | B5 | : | 8.8% | 7.1% | 5.3% | 3.5% | 1.8% | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
| 210610.229 | B Other | 15.0% | B5 | 1 | 12.5% | 10.0% | 7.5% | 5.0% | 2.5% | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
| 2106.90 | Other | | | | | | | | | | | | | | | | | | | | | | | | |
| | 1 Preparations containing not less than 30% of natural milk constituents by weight, calculated on the dry matter | | | | | | | | | | | | | | | | | | | | | | | | |
| | (1) Of a milk fat content, by weight, not exceeding 30% | | | | | | | | | | | | | | | | | | | | | | | | |
| | - For "the Pooled Quota of other milk products" | | | | | | | | | | | | | | | | | | | | | | | | |
| 210690.111 | Base for non-alcoholic beverage, food supplement with a basis of vitamins and hydrolysed vegetable protein | 12.0% | R6 | 1 | 11.0% | 10.0% | 9.0% | 8.0% | 7.0% | 6.0% | 6.0% | 6.0% | 6.0% | 6.0% | 6.0% | 6.0% | 6.0% | 6.0% | 6.0% | 6.0% | 6.0% | 6.0% | 6.0% | 6.0% | 6.0% |
| 210690.112 | Other | 21.0% | R6 | 1 | 19.3% | 17.5% | 15.8% | 14.0% | 12.3% | 10.5% | 10.5% | 10.5% | 10.5% | 10.5% | 10.5% | 10.5% | 10.5% | 10.5% | 10.5% | 10.5% | 10.5% | 10.5% | 10.5% | 10.5% | 10.5% |
| 210690.119 | - Other | | X | S | - | | | | | | | | | | | | | | | - | | | | | |

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

| Tariff line | Description | Base rate | Category | Note | 1st year | 2nd year | 3rd year | 4th year | 5th year | 6th year | 7th year | 8th year | 9th year | 10th year | 11th year | 12th year | 13th year | 14th year | 15th year | 16th year | 17th year | 18th year | 19th year | 20th year | As from 21st year |
|-------------|---|-----------|----------|------|----------|----------|----------|----------|----------|----------|----------|----------|----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|----------------------|
| 210690.129 | - Other | | X | S | | | | | | | | | | | | | | | | | | | | | |
| | 2 Other | | | | | | | | | | | | | | | | | | | | | | | | |
| | (1) Food preparations, containing more than 30% by weight of one of those, rice, wheat including triticale or barley | | | | | | | | | | | | | | | | | | | | | | | | |
| | A Containing more than 30% by weight of rice | | | | | | | | | | | | | | | | | | | | | | | | |
| 210690.517 | - Imported by Japanese Government according to Article 30 of the Law for Stabilization of Supply-Demand and Price of Staple Food (Law No. 113 of 1994), imported to be purchased and sold by Japanese Government in response to a joint application by seller to and purchaser from Japanese Government according to Article 31 of the Law, imported with certification of Minister of Agriculture, Forestry and Fisheries according to the cabinet order concerning rice and others provided by the cabinet order provided in column 3 of paragraph 1 of Article 34 of the Law | | Xq1 | | | | | | | | | | | | | | | | | | | | | | |
| 210690.518 | - Other | | X | | | | | | | | | | | | | | | | | | | | | | |
| | B Other | | | | | | | | | | | | | | | | | | | | | | | | |
| | (a) Containing more than 30% by weight of wheat including triticale | | | | | | | | | | | | | | | | | | | | | | | | |

| Tariff line | Description | Base rate | Category | Note | 1st year | 2nd year | 3rd year | 4th year | 5th year | 6th year | 7th year | 8th year | 9th year | 10th year | 11th year | 12th year | 13th year | 14th year | 15th year | 16th year | 17th year | 18th year | 19th year | 20th year | As from 21s year |
|-------------|---|--|----------|-------|----------|----------|----------|----------|----------|----------|----------|----------|----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|---------------------|
| 210690.214 | - Imported by Japanese Government according to Article 42 of the Law for Stabilization of Supply- Demand and Price of Staple Food (Law No. 113 of 1994), imported to be purchased and sold by Japanese Government in response to a joint application by seller to and purchaser from Japanese Government according to Article 43 of the Law or imported with certification of Minister of Agriculture, Forestry and Fisheries according to the cabinet order concerning wheat and others provided by the cabinet order provided in column 3 of paragraph 1 of Article 45 of the Law | | | | | | | | | | | | | | | | | | | | | | | | |
| | For the tariff rate quota in Japan's Schedule to the WTO Agreement | | Xq1 | | | | | | | | | | | | | | | | | | | | | | |
| | Other | 25.0% | | | | | | | | | | | | | | | | | | | | | | | |
| | | Subject to an import mark-up in accordance with Japan's Schedule to the WTO Agreement | TRQ | TRQ-1 | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ |

| Tariff line | Description | Base rate | Category | Note | 1st year | 2nd year | 3rd year | 4th year | 5th year | 6th year | 7th year | 8th year | 9th year | 10th year | 11th year | 12th year | 13th year | 14th year | 15th year | 16th year | 17th year | 18th year | 19th year | 20th year | As from 21st year |
|-------------|--|-----------|----------|---|----------|----------|----------|----------|----------|----------|----------|----------|----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|----------------------|
| 210690.215 | - Other | | X | The originating goods classified under this tariff line belong to the subheading 2106.90, in which Japan makes a relevant tariff commitment on the originating goods classified under the tariff line 210690.214. | | | | | | | | | | | | | | | | | | | | | |
| | (b) Containing more than 30% by weight of barley | | | | | | | | | | | | | | | | | | | | | | | | |

| Tariff line | Description | Base rate | Category | Note | 1st year | 2nd year | 3rd year | 4th year | 5th year | 6th year | 7th year | 8th year | 9th year | 10th year | 11th year | 12th year | 13th year | 14th year | 15th year | 16th year | 17th year | 18th year | 19th year | 20th year | As from 21s year |
|-------------|---|--|----------|-------|----------|----------|----------|----------|----------|----------|----------|----------|----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|---------------------|
| 210690.216 | - Imported by Japanese Government according to Article 42 of the Law for Stabilization of Supply- Demand and Price of Staple Food (Law No. 113 of 1994), imported to be purchased and sold by Japanese Government in response to a joint application by seller to and purchaser from Japanese Government according to Article 43 of the Law or imported with certification of Minister of Agriculture, Forestry and Fisheries according to the cabinet order concerning wheat and others provided by the cabinet order provided in column 3 of paragraph 1 of Article 45 of the Law | | | | | | | | | | | | | | | | | | | | | | | | |
| | For the tariff rate quota in Japan's Schedule to the WTO Agreement | | Xq1 | | | | | | | | | | | | | | | | | | | | | | |
| | Other | 25.0% | | | | | | | | | | | | | | | | | | | | | | | |
| | | Subject to an import mark-up in accordance with Japan's Schedule to the WTO Agreement | TRQ | TRQ-8 | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ |

| Tariff line | Description | Base rate | Category | Note | 1st year | 2nd year | 3rd year | 4th year | 5th year | 6th year | 7th year | 8th year | 9th year | 10th year | 11th year | 12th year | 13th year | 14th year | 15th year | 16th year | 17th year | 18th year | 19th year | 20th year | As from 21st year |
|-------------|---|---|----------|---|---|---|---|---|---|---|---|----------|--|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|----------------------|
| 210690.219 | - Other | | X | The originating goods classified under this tariff line belong to the subheading 2106.90, in which Japan makes a relevant tariff commitment on the originating goods classified under the tariff line 210690.216. | | | | | | | | | | | | | | | | | | | | | |
| | (2) Other | | | | | | | | | | | | | | | | | | | | | | | | |
| | A Sugar syrup, containing added flavouring or colouring matter | | | | | | | | | | | | | | | | | | | | | | | | |
| 210690.221 | - Of sugar centrifugal | 52.5% or 49.70 yen/kg whichever is the greater | TRQ | TRQ-16, S | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ |
| 210690.229 | - Other | 29.8% or 23 yen/kg whichever is the greater | B10 | | 27.1% or 20.91 yen/kg, whichever is the greater | 24.4% or 18.82 yen/kg, whichever is the greater | 21.7% or 16.73 yen/kg, whichever is the greater | 19.0% or 14.64 yen/kg, whichever is the greater | 16.3% or 12.55 yen/kg, whichever is the greater | 13.5% or 10.45 yen/kg, whichever is the greater | 10.8% or 8.36 yen/kg, whichever is the greater | yen/kg, | 5.4% or 4.18 yen/kg, whichever is the greater | yen/kg, | Free |
| 210690.230 | B Chewing gum | 5.0% | B5 | | 4.2% | 3.3% | 2.5% | 1.7% | 0.8% | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
| 210690.240 | C Konnyaku | 21.3% | R15 | | 20.8% | 20.2% | 19.7% | 19.2% | 18.6% | 18.1% | 18.1% | 18.1% | 18.1% | 18.1% | 18.1% | 18.1% | 18.1% | 18.1% | 18.1% | 18.1% | 18.1% | 18.1% | 18.1% | 18.1% | 18.1% |
| | D Compound alcoholic preparations of a kind used for the manufacture of beverages, of an alcoholic strength by volume of higher than 0.5% vol | | | | | | | | | | | | | | | | | | | | | | | | |

| Tariff line | Description | Base rate | Category | Note | 1st year | 2nd year | 3rd year | 4th year | 5th year | 6th year | 7th year | 8th year | 9th year | 10th year | 11th year | 12th year | 13th year | 14th year | 15th year | 16th year | 17th year | 18th year | 19th year | 20th year | As from 21st year |
|-------------|--|--|----------|--------|---|----------|---|--|--|----------|----------|----------|----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|----------------------|
| 210690.246 | of fruit juices, of an alcoholic | 29.8% or 23 yen/kg whichever is the greater | В5 | | 24.8% or 19.17 yen/kg, whichever is the greater | | 14.9% or 11.50 yen/kg, whichever is the greater | 9.9% or 7.67 yen/kg, whichever is the greater | 5.0% or 3.83 yen/kg, whichever is the greater | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
| | E Other | | | | | | | | | | | | | | | | | | | | | | | | |
| | (a) Containing added sugar | | | | | | | | | | | | | | | | | | | | | | | | |
| | Bases for beverage, containing <i>Panax</i> ginseng or its extract | | | | | | | | | | | | | | | | | | | | | | | | |
| 210690.251 | - Those, the largest single ingredient of which is sugar by weight | 28.0% | TRQ | TRQ-11 | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ |
| 210690.259 | - Other | 23.8% | В5 | | 19.8% | 15.9% | 11.9% | 7.9% | 4.0% | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
| | Food supplement with a basis of vitamins | | | | | | | | | | | | | | | | | | | | | | | | |
| | - Those, the largest single ingredient of which is sugar by weight | | | | | | | | | | | | | | | | | | | | | | | | |
| 210690.261 | Containing lactose, milk protein or milk fat | 12.5% | В5 | | 10.4% | 8.3% | 6.3% | 4.2% | 2.1% | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
| 210690.262 | Other | 12.5% | В5 | | 10.4% | 8.3% | 6.3% | 4.2% | 2.1% | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
| 210690.269 | - Other | 12.5% | В5 | | 10.4% | 8.3% | 6.3% | 4.2% | 2.1% | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |

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

| Tariff line | Description | Base rate | Category | Note | 1st year | 2nd year | 3rd year | 4th year | 5th year | 6th year | 7th year | 8th year | 9th year | 10th year | 11th year | 12th year | 13th year | 14th year | 15th year | 16th year | 17th year | 18th year | 19th year | 20th year | As from 21st year |
|-------------|--|--------------|----------|--------|----------|----------|----------|----------|----------|----------|----------|----------|----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|----------------------|
| 210690.282 | II Containing not less than 85% by weight of sucrose excluding those put up in containers for retail sale, not more than 500 g each including container, those certified by a certification procedure stipulated by a cabinet order as imported to be repacked in containers for retail sale, not more than 500 g including container after importation with no change in ingredients, or those exceeding 257 yen/kg in value for customs duty | 76.50 yen/kş | g TRQ | TRQ-15 | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ |

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

| | | | 1 | | 1 | 1 | 1 | 1 | _ | 1 | _ | 1 | 1 | 1 | | 1 | 1 | 1 | 1 | 1 | ı | 1 | 1 | 1 | |
|-------------|--|-----------|----------|------|----------|----------|----------|----------|----------|----------|----------|----------|----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|----------------------|
| Tariff line | Description | Base rate | Category | Note | 1st year | 2nd year | 3rd year | 4th year | 5th year | 6th year | 7th year | 8th year | 9th year | 10th year | 11th year | 12th year | 13th year | 14th year | 15th year | 16th year | 17th year | 18th year | 19th year | 20th year | As from 21st year |
| | Bases for beverage, non- alcoholic | | | | | | | | | | | | | | | | | | | | | | | | |
| 210690.293 | Other | 10.0% | B5 | | 8.3% | 6.7% | 5.0% | 3.3% | 1.7% | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
| | Other | | | | | | | | | | | | | | | | | | | | | | | | |
| | Other | | | | | | | | | | | | | | | | | | | | | | | | |
| | I Food supplement with a basis of vitamins or hydrolysed vegetable protein | | | | | | | | | | | | | | | | | | | | | | | | |
| 210690.296 | - Hydrolysed vegetable protein | 12.5% | В5 | | 10.4% | 8.3% | 6.3% | 4.2% | 2.1% | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
| | II Other | | | | | | | | | | | | | | | | | | | | | | | | |
| | (II) Other | | | | | | | | | | | | | | | | | | | | | | | | |
| | - Of products specified in subheading 1212.21 | | | | | | | | | | | | | | | | | | | | | | | | |
| 210690.401 | Formed into rectangular (including square), papery sheets not more than 430 cm² /piece, excluding seasoned | 25.0% | Xb | | | | | | | | | | | | | | | | | | | | | | |

| Tariff line | Description | Base rate | Category | Note | 1st year | 2nd year | 3rd year | 4th year | 5th year | 6th year | 7th year | 8th year | 9th year | 10th year | 11th year | 12th year | 13th year | 14th year | 15th year | 16th year | 17th year | 18th year | 19th year | 20th year | As from 21st year |
|-------------|--|-----------|----------|------|----------|----------|----------|----------|----------|----------|----------|----------|----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|----------------------|
| 210690.298 | Other | 25.0% | Xb | | | | | | | | | | | | | | | | | | | | | | |
| 210690.299 | - Other | 15.0% | В7 | | 13.1% | 11.3% | 9.4% | 7.5% | 5.6% | 3.8% | 1.9% | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
| | Chapter 22 Beverages, spirits and vinegar | | | | | | | | | | | | | | | | | | | | | | | | |
| | Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured, and other non-alcoholic beverages, not including fruit or vegetable juices of heading 20.09 | | | | | | | | | | | | | | | | | | | | | | | | |
| 2202.10 | Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured | | | | | | | | | | | | | | | | | | | | | | | | |
| 220210.100 | 1 Containing added sugar | 13.4% | B5 | | 11.2% | 8.9% | 6.7% | 4.5% | 2.2% | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
| | Other | | | | | | | | | | | | | | | | | | | | | | | | |
| 2202.91 | Non-alcoholic beer | | | | | | | | | | | | | | | | | | | | | | | | |
| 220291.100 | 1 Containing added sugar | 13.4% | В3 | | 10.1% | 6.7% | 3.4% | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
| 2202.99 | Other | | | | | | | | | | | | | | | | | | | | | | | | |
| 220299.100 | 1 Containing added sugar | 13.4% | В3 | | 10.1% | 6.7% | 3.4% | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
| | Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances | | | | | | | | | | | | | | | | | | | | | | | | |
| 2205.90 | Other | | | | | | | | | | | | | | | | | | | | | | | | |
| 220590.100 | 1 Of an alcoholic strength by volume of less than 1% vol | 19.1% | В5 | | 15.9% | 12.7% | 9.6% | 6.4% | 3.2% | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
| 22.06 | | | | | | | | | | | | | | | | | | | | | | | | | |
| | Other fermented beverages (for example, cider, perry, mead, saké); mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages, not elsewhere specified or included | | | | | | | | | | | | | | | | | | | | | | | | |

| Tariff line | Description | Base rate | Category | Note | 1st year | 2nd year | 3rd year | 4th year | 5th year | 6th year | 7th year | 8th year | 9th year | 10th year | 11th year | 12th year | 13th year | 14th year | 15th year | 16th year | 17th year | 18th year | 19th year | 20th year | As from 21st year |
|-------------|---|---|----------|------|---|---|---|--|-------------|-------------|-------------|-------------|-------------|------------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|----------------------|
| 220600.100 | 1 Of an alcoholic strength by volume of less than 1% vol | 29.8% or 23 yen/kg, whichever is the greater | B5 | | 24.8% or 19.17 yen/kg, whichever is the greater | 19.9% or 15.33 yen/kg, whichever is the greater | 14.9% or 11.50 yen/kg, whichever is the greater | 9.9% or 7.67 yen/kg, whichever is the greater | | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
| | 2 Other | | | | | | | | | | | | | | | | | | | | | | | | |
| 220600.210 | (1) Saké (Seishu and Dakushu) | 70.40 yen/l | B10 | | 64.00 yen/l | 57.60 yen/l | 51.20 yen/l | 44.80 yen/l | 38.40 yen/l | 32.00 yen/l | 25.60 yen/l | 19.20 yen/l | 12.80 yen/l | 6.40 yen/l | Free |
| | (2) Other | | | | | | | | | | | | | | | | | | | | | | | | |
| 220600.221 | A Mixtures of fermented beverages (excluding Seishu), and products of heading 20.09 or 22.02 | 27 yen/l | В5 | | 22.50 yen/l | 18.00 yen/l | 13.50 yen/l | 9.00 yen/l | 4.50 yen/l | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
| | B Other | | | | | | | | | | | | | | | | | | | | | | | | |
| | (b) Other | | | | | | | | | | | | | | | | | | | | | | | | |
| 220600.228 | - Stipulated by the A of subparagraph 3 of paragraph 2 of Article 23 of the Liquor Tax Law (Law No. 6 of 1953) (fermented sugars, hop cones, water and articles stipulated by a cabinet order as materials) | 42.40 yen/l | B10 | | 38.55 yen/l | 34.69 yen/l | 30.84 yen/l | 26.98 yen/l | 23.13 yen/l | 19.27 yen/l | 15.42 yen/l | 11.56 yen/l | 7.71 yen/l | 3.85 yen/l | Free |
| 220600.229 | - Other | 42.40 yen/l | В5 | | 35.33 yen/l | 28.27 yen/l | 21.20 yen/l | 14.13 yen/l | 7.07 yen/l | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
| | Undenatured ethyl alcohol of an alcoholic strength by volume of 80% vol or higher; ethyl alcohol and other spirits, denatured, of any strength | | | | | | | | | | | | | | | | | | | | | | | | |
| 2207.10 | Undenatured ethyl alcohol of an alcoholic strength by volume of 80% vol or higher | | | | | | | | | | | | | | | | | | | | | | | | |
| | 1 Of an alcoholic strength by volume of 90% vol or higher | | | | | | | | | | | | | | | | | | | | | | | | |
| | (2) Other | | | | | | | | | | | | | | | | | | | | | | | | |

| Tariff line | Description | Base rate | Category | Note 1st year | 2nd year | 3rd year | 4th year | 5th year | 6th year | 7th year | 8th year | 9th year | 10th year | 11th year | 12th year | 13th year | 14th year | 15th year | 16th year | 17th year | 18th year | 19th year | 20th year | As from 21st year |
|-------------|---|-------------|----------|---------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|------------|------------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|----------------------|
| | B Other | | | | | | | | | | | | | | | | | | | | | | | |
| 220710.191 | [1] Certified in accordance with the provisions of a cabinet order as being produced from biomass (organic matters obtained from plants or animals, excluding crude oil, petroleum gas, natural gas, coal and the products made therefrom) and intend for use in manufacturing ethyl-tertiary-butyl ether | 10.0% | B10 | 9.1% | 8.2% | 7.3% | 6.4% | 5.5% | 4.5% | 3.6% | 2.7% | 1.8% | 0.9% | Free |
| 220710.199 | [2] Other | 10.0% | B10 | 9.1% | 8.2% | 7.3% | 6.4% | 5.5% | 4.5% | 3.6% | 2.7% | 1.8% | 0.9% | Free |
| 2207.20 | Ethyl alcohol and other spirits, denatured, of any strength | | | | | | | | | | | | | | | | | | | | | | | |
| 220720.100 | 1 Of an alcoholic strength by volume of 90% vol or higher | 27.2% | B10 | 24.7% | 22.3% | 19.8% | 17.3% | 14.8% | 12.4% | 9.9% | 7.4% | 4.9% | 2.5% | Free |
| 220720.200 | 2 Other | 38.10 yen/l | B10 | 34.64 yen/ | 31.17 yen/l | 27.71 yen/l | 24.25 yen/l | 20.78 yen/l | 17.32 yen/l | 13.85 yen/l | 10.39 yen/l | 6.93 yen/l | 3.46 yen/l | Free |
| | Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80% vol; spirits, liqueurs and other spirituous beverages | | | | | | | | | | | | | | | | | | | | | | | |
| 2208.90 | Other | | | | | | | | | | | | | | | | | | | | | | | |
| | 1 Ethyl alcohol and distilled alcoholic beverages | | | | | | | | | | | | | | | | | | | | | | | |
| | (2) Other | | | | | | | | | | | | | | | | | | | | | | | |
| | A Ethyl alcohol | | | | | | | | | | | | | | | | | | | | | | | |

| Tariff line | Description | Base rate | Category | Note | 1st year | 2nd year | 3rd year | 4th year | 5th year | 6th year | 7th year | 8th year | 9th year | 10th year | 11th year | 12th year | 13th year | 14th year | 15th year | 16th year | 17th year | 18th year | 19th year | 20th year | As from 21st year |
|-------------|--|---|--------------|------|---|---|---|--|--|-------------|-------------|-------------|-------------|------------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|----------------------|
| 220890.123 | (b) Other | 82.50 yen/l | B10 | | 75.00 yen/l | 67.50 yen/l | 60.00 yen/l | 52.50 yen/l | 45.00 yen/l | 37.50 yen/l | 30.00 yen/l | 22.50 yen/l | 15.00 yen/l | 7.50 yen/l | Free |
| | B Other | | | | | | | | | | | | | | | | | | | | | | | | |
| 220890.129 | (b) Other | 16.0% | B10 | | 14.5% | 13.1% | 11.6% | 10.2% | 8.7% | 7.3% | 5.8% | 4.4% | 2.9% | 1.5% | Free |
| | 2 Other spirituous beverages | | | | | | | | | | | | | | | | | | | | | | | | |
| 220890.220 | (1) Imitation saké and white saké | 70.40 yen/l | B10 | | 64.00 yen/l | 57.60 yen/l | 51.20 yen/l | 44.80 yen/l | 38.40 yen/l | 32.00 yen/l | 25.60 yen/l | 19.20 yen/l | 12.80 yen/l | 6.40 yen/l | Free |
| 220890.230 | (2) Beverages with a basis of fruit juices, of an alcoholic strength by volume of less than 1% vol | 29.8% or 23 yen/kg, whichever is the greater | В5 | | 24.8% or 19.17 yen/kg, whichever is the greater | 19.9% or 15.33 yen/kg, whichever is the greater | 14.9% or 11.50 yen/kg, whichever is the greater | 9.9% or 7.67 yen/kg, whichever is the greater | 5.0% or 3.83 yen/kg, whichever is the greater | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
| 220890.240 | (3) Other | 88 yen/l | B10 | | 80.00 yen/l | 72.00 yen/l | 64.00 yen/l | 56.00 yen/l | 48.00 yen/l | 40.00 yen/l | 32.00 yen/l | 24.00 yen/l | 16.00 yen/l | 8.00 yen/l | Free |
| | Chapter 23 Residues and waste from the food indu | stries; prepare | d animal fod | lder | | | | | | | | | | | | | | | | | | | | | |
| | 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 | | | | | | | | | | | | | | | | | | | | | | | | |
| 2309.10 | Dog or cat food, put up for retail sale | | | | | | | | | | | | | | | | | | | | | | | | |

| Tariff line | Description | Base rate | Category | Note | 1st year | 2nd year | 3rd year | 4th year | 5th year | 6th year | 7th year | 8th year | 9th year | 10th year | 11th year | 12th year | 13th year | 14th year | 15th year | 16th year | 17th year | 18th year | 19th year | 20th year | As from 21st year |
|-------------|---|---|----------|------|--|--|--|-------------------------|---|----------|----------|----------|----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|----------------------|
| 230910.010 | 1 Containing not less than 10% of lactose by weight | Per each kilogramme, 59.50 yen plus 6 yen for every 1% exceeding 10% by weight of lactose contained | В5 | | Per each kilogramme, 49.58 yen plus 5 yen for every 1% exceeding 10% by weight of lactose contained | Per each kilogramme, 39.67 yen plus 4 yen for every 1% exceeding 10% by weight of lactose contained | 29.75 yen plus 3 yen | 19.83 yen plus 2 yen | Per each kilogramme, 9.92 yen plus 1 yen for every 1% exceeding 10% by weight of lactose contained | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
| 2309.90 | Other | | | | | | | | | | | | | | | | | | | | | | | | |
| | 2 Other | | | | | | | | | | | | | | | | | | | | | | | | |
| | (1) Containing not less than 10% of lactose by weight | | | | | | | | | | | | | | | | | | | | | | | | |
| 230990.219 | B Other | Per each kilogramme, 52.50 yen plus 5.30 yer for every 1% exceeding 10% by weight of lactose contained | | | Per each kilogramme, 43.75 yen plus 4.42 yen for every 1% exceeding 10% by weight of lactose contained | Per each kilogramme, 35 yen plus 3.53 yen for every 1% exceeding 10% by weight of lactose contained | Per each kilogramme, 26.25 yen plus 2.65 yen for every 1% exceeding 10% by weight of lactose contained | every 1% | Per each kilogramme, 8.75 yen plus 0.88 yen for every 1% exceeding 10% by weight of lactose contained | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
| | (2) Other | | | | | | | | | | | | | | | | | | | | | | | | |
| | B Other | | | | | | | | | | | | | | | | | | | | | | | | |
| | (b) Other | | | | | | | | | | | | | | | | | | | | | | | | |

| | 1 | | | | | | ı | I | I | | 1 | I | | I | 1 | ı | | 1 | 1 | 1 | | 1 | | I | 1 |
|-------------|--|-----------|----------|------|----------|----------|----------|----------|----------|----------|----------|----------|----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|----------------------|
| Tariff line | Description | Base rate | Category | Note | 1st year | 2nd year | 3rd year | 4th year | 5th year | 6th year | 7th year | 8th year | 9th year | 10th year | 11th year | 12th year | 13th year | 14th year | 15th year | 16th year | 17th year | 18th year | 19th year | 20th year | As from 21st year |
| | Other | | | | | | | | | | | | | | | | | | | | | | | | |
| | In powders, meals, flakes, pellets, cubes or similar forms, containing less than 5% by weight of sugars evaluated as sucrose, less than 20% by weight of free starch, less than 35% by weight of crude protein, other than those be separable 10% or more by weight of broken rice and flour or meal of rice taken together when determined by means of separating methods stipulated by a cabinet order | | | | | | | | | | | | | | | | | | | | | | | | |
| 230990.29 | 8 II Other | 12.8% | B5 | | 10.7% | 8.5% | 6.4% | 4.3% | 2.1% | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
| | Chapter 24 Tobacco and manufactured tobacco subs | stitutes | | | | | | | | | | | | | | | | | | | | | | | |
| 24.02 | Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes | | | | | | | | | | | | | | | | | | | | | | | | |
| 240210.00 | Cigars, cheroots and cigarillos, containing tobacco | 16.0% | B10 | | 14.5% | 13.1% | 11.6% | 10.2% | 8.7% | 7.3% | 5.8% | 4.4% | 2.9% | 1.5% | Free |
| 24.03 | Other manufactured tobacco and manufactured tobacco substitutes; "homogenised" or "reconstituted" tobacco; tobacco extracts and essences | | | | | | | | | | | | | | | | | | | | | | | | |

| Tariff line | Description | Base rate | Category | Note | 1st year | 2nd year | 3rd year | 4th year | 5th year | 6th year | 7th year | 8th year | 9th year | 10th year | 11th year | 12th year | 13th year | 14th year | 15th year | 16th year | 17th year | 18th year | 19th year | 20th year | As from 21st year |
|-------------|--|------------------|------------|------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|----------------------|
| | Smoking tobacco, whether or not containing tobacco substitutes in any proportion | | | | | | | | | | | | | | | | | | | | | | | | |
| 240311.000 | Water pipe tobacco specified in Subheading Note 1 to this Chapter | 29.8% | B10 | | 27.1% | 24.4% | 21.7% | 19.0% | 16.3% | 13.5% | 10.8% | 8.1% | 5.4% | 2.7% | Free |
| 2403.19 | Other | | | | | | | | | | | | | | | | | | | | | | | | |
| 240319.100 | 1 Pipe tobacco | 29.8% | B10 | | 27.1% | 24.4% | 21.7% | 19.0% | 16.3% | 13.5% | 10.8% | 8.1% | 5.4% | 2.7% | Free |
| 240319.200 | 2 Other | 3.4% | B5 | | 2.8% | 2.3% | 1.7% | 1.1% | 0.6% | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
| | Other | | | | | | | | | | | | | | | | | | | | | | | | |
| 2403.99 | Other | | | | | | | | | | | | | | | | | | | | | | | | |
| 240399.200 | 2 Other | | | | | | | | | | | | | | | | | | | | | | | | |
| | - Heat-not-burn tobacco products | 3.4% | B5 | | 2.8% | 2.3% | 1.7% | 1.1% | 0.6% | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
| | - Other | 3.4% | B10 | | 3.1% | 2.8% | 2.5% | 2.2% | 1.9% | 1.5% | 1.2% | 0.9% | 0.6% | 0.3% | Free |
| | SECTION V MINERAL PRODUCTS | | | | | | | | | | | | | | | | | | | | | | | | |
| | Chapter 25 Salt; sulphur; earths and stone; plasterin | g materials, lii | ne and cen | nent | | | | | | | | | | | | | | | | | | | | | |
| 25.01 | | | | | | | | | | | | | | | | | | | | | | | | | |
| | Salt (including table salt and denatured salt) and pure sodium chloride, whether or not in aqueous solution or containing added anti-caking or free- flowing agents; sea water | | | | | | | | | | | | | | | | | | | | | | | | |
| 250100.010 | 1 Salt and pure sodium chloride, of which at least 70% by weight passes through a woven metal wire cloth sieve with an aperture of 2.8 mm, or agglomerated, other than those in aqueous solution | 0.50 yen/kg | B10 | | 0.45 yen/kg | 0.41 yen/kg | 0.36 yen/kg | 0.32 yen/kg | 0.27 yen/kg | 0.23 yen/kg | 0.18 yen/kg | 0.14 yen/kg | 0.09 yen/kg | 0.05 yen/kg | Free |

| | | | 1 | | 1 | ı | 1 | | | 1 | | 1 | | | | | | | 1 | | 1 | | | | 1 |
|-------------|--|----------------|-----------------|------|----------|----------|----------|----------|----------|----------|----------|----------|----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|----------------------|
| Tariff line | Description | Base rate | Category | Note | 1st year | 2nd year | 3rd year | 4th year | 5th year | 6th year | 7th year | 8th year | 9th year | 10th year | 11th year | 12th year | 13th year | 14th year | 15th year | 16th year | 17th year | 18th year | 19th year | 20th year | As from 21st year |
| | SECTION VI PRODUCTS OF THE CHEMICAL O | OR ALLIED I | INDUSTRIES | S | | | | | | | | | | | | | | | | | | | | | |
| | Chapter 29 Organic chemicals | | | | | | | | | | | | | | | | | | | | | | | | |
| 29.05 | Acyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives | | | | | | | | | | | | | | | | | | | | | | | | |
| | Other polyhydric alcohols | | | | | | | | | | | | | | | | | | | | | | | | |
| 290544.000 | D-glucitol (sorbitol) | 17.0% | B10 | S | 15.5% | 13.9% | 12.4% | 10.8% | 9.3% | 7.7% | 6.2% | 4.6% | 3.1% | 1.5% | Free |
| 29.18 | Carboxylic acids with additional oxygen function and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives | | | | | | | | | | | | | | | | | | | | | | | | |
| | Carboxylic acids with alcohol function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives | | | | | | | | | | | | | | | | | | | | | | | | |
| 291814.000 | Citric acid | 6.5% | B5 | | 5.4% | 4.3% | 3.3% | 2.2% | 1.1% | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
| 2918.15 | Salts and esters of citric acid | | | | | | | | | | | | | | | | | | | | | | | | |
| 291815.010 | 1 Calcium citrate | 6.5% | B5 | | 5.4% | 4.3% | 3.3% | 2.2% | 1.1% | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
| | Chapter 33 Essential oils and resinoids; perfumery, | cosmetic or to | oilet preparati | ions | | | | | | | | | | , | | | | | | | | | | | |
| 33.01 | Essential oils (terpeneless or not), including concretes and absolutes; resinoids; extracted oleoresins; concentrates of essential oils in fats, in fixed oils, in waxes or the like, obtained by enfleurage or maceration; terpenic by-products of the deterpenation of essential oils; aqueous distillates and aqueous solutions of essential oils | | | | | | | | | | | | | | | | | | | | | | | | |
| | Essential oils other than those of citrus fruit | | | | | | | | | | | | | | | | | | | | | | | | |

| Tariff line | Description | Base rate | Category | Note | 1st year | 2nd year | 3rd year | 4th year | 5th year | 6th year | 7th year | 8th year | 9th year | 10th year | 11th year | 12th year | 13th year | 14th year | 15th year | 16th year | 17th year | 18th year | 19th year | 20th year | As from 21st year |
|-------------|---|---|----------|------|---|---|---|---|---|--|--|--|----------|--|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|----------------------|
| 3301.25 | Of other mints | | | | | | | | | | | | | | | | | | | | | | | | |
| | 1 Peppermint oil obtained from Mentha arvensis | | | | | | | | | | | | | | | | | | | | | | | | |
| 330125.019 | (2) Other | 9.0% | В5 | | 7.5% | 6.0% | 4.5% | 3.0% | 1.5% | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
| | Chapter 35 Albuminoidal substances; modified star | ches; glues; er | nzymes | | | | | | | | | | | | | | | | | | | | | | |
| 35.03 | | | | | | | | | | | | | | | | | | | | | | | | | |
| | Gelatin (including gelatin in rectangular (including square) sheets, whether or not surface-worked or coloured) and gelatin derivatives; isinglass; other glues of animal origin, excluding casein glues of heading 35.01 | | | | | | | | | | | | | | | | | | | | | | | | |
| | 3 Other | | | | | | | | | | | | | | | | | | | | | | | | |
| 350300.011 | - Gelatin | 17.0% | B15 | | 15.9% | 14.9% | 13.8% | 12.8% | 11.7% | 10.6% | 9.6% | 8.5% | 7.4% | 6.4% | 5.3% | 4.3% | 3.2% | 2.1% | 1.1% | Free | Free | Free | Free | Free | Free |
| 350300.012 | - Glues | 17.0% | B15 | | 15.9% | 14.9% | 13.8% | 12.8% | 11.7% | 10.6% | 9.6% | 8.5% | 7.4% | 6.4% | 5.3% | 4.3% | 3.2% | 2.1% | 1.1% | Free | Free | Free | Free | Free | Free |
| | Dextrins and other modified starches (for example, pregelatinised or esterified starches); glues based on starches, or on dextrins or other modified starches | | | | | | | | | | | | | | | | | | | | | | | | |
| 3505.10 | Dextrins and other modified starches | | | | | | | | | | | | | | | | | | | | | | | | |
| 350510.100 | 1 Esterified starches and other starch derivatives | 6.8% | B5*** | | 6.8% | 6.8% | 6.8% | 6.8% | 6.8% | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
| 350510.200 | 2 Other | 21.3% or 25.50 yen/kg, whichever is the greater | B10 | S | 19.4% or 23.18 yen/kg, whichever is the greater | 17.4% or 20.86 yen/kg, whichever is the greater | 15.5% or 18.55 yen/kg, whichever is the greater | 13.6% or 16.23 yen/kg, whichever is the greater | 11.6% or 13.91 yen/kg, whichever is the greater | 9.7% or 11.59 yen/kg, whichever is the greater | 7.7% or 9.27 yen/kg, whichever is the greater | 5.8% or 6.95 yen/kg, whichever is the greater | | 1.9% or 2.32 yen/kg, whichever is the greater | Free |

| Tariff line | Description | Base rate | Category | Note | 1st year | 2nd year | 3rd year | 4th year | 5th year | 6th year | 7th year | 8th year | 9th year | 10th year | 11th year | 12th year | 13th year | 14th year | 15th year | 16th year | 17th year | 18th year | 19th year | 20th year | As from 21st year |
|-------------|--|---|----------|-------------|-------------|---|----------|-----------|------------|--|-------------------------|------------|-------------------------|--|-----------|------------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|----------------------|
| 350520.000 | Glues | 21.3% or 25.50 yen/kg, whichever is the greater | B10 | | | 17.4% or 20.86 yen/kg, whichever is the greater | | | | 9.7% or 11.59 yen/kg, whichever is the greater | yen/kg, whichever is | yen/kg, | yen/kg, whichever is | 1.9% or 2.32 yen/kg, whichever is the greater | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
| | SECTION VIII RAW HIDES AND SKINS, LEA | THER, FURSK | INS AND | ARTICLES TH | HEREOF; SAD | DLERY AND | HARNESS; | TRAVEL GO | ODS, HANDB | AGS AND SI | MILAR CONT | AINERS; AR | TICLES OF A | ANIMAL GUT | (OTHER TH | AN SILK-WO | ORM GUT) | | | | | | | | |
| | Chapter 41 Raw hides and skins (other than fursk | ins) and leather | | | | | | | | | | | | | | | | | | | | | | | |
| | Raw hides and skins of bovine (including buffalo or equine animals (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not dehaired or split | | | | | | | | | | | | | | | | | | | | | | | | |
| 4101.20 | Whole hides and skins, unsplit, of a weight per skin not exceeding 8 kg when simply dried, 10 kg when dry-salted, or 16 kg when fresh, wet-salted or otherwise preserved | | | | | | | | | | | | | | | | | | | | | | | | |
| | 2 Other | | | | | | | | | | | | | | | | | | | | | | | | |

| Tariff line | Description | Base rate | Category | Note | 1st year | 2nd year | 3rd year | 4th year | 5th year | 6th year | 7th year | 8th year | 9th year | 10th year | 11th year | 12th year | 13th year | 14th year | 15th year | 16th year | 17th year | 18th year | 19th year | 20th year | As from 21st year |
|-------------|---|-----------|----------|--|----------|----------|----------|----------|----------|----------|----------|----------|----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|----------------------|
| 410120.211 | - For the quantity within the limits of a tariff quota stipulated by a cabinet order which is effective at the time of import and under the conditions set out by relevant regulations which are effective at the time of import Note: The tariff quota shall be calculated on the basis of 214,000 m² on hides and skins of bovine (including buffalo) or equine animals which have undergone a tanning process (including pre-tanning) which is reversible of 4101.20-2, 4101.50-2, and 4101.90-2, tanned or crusted hides and skins of bovine (including buffalo) or equine animals of 4104.11-2, 4104.19-2, 4104.41-1-(2), 4104.41-2(2) and 4104.49-2-(2) and leather of bovine (including buffalo) or equine animals of 4107.41-2-(2), 4107.12-2-(2), 4107.19-2-(2), 4107.91-2-(2), 4107.92-2-(2) (hereinafter in this heading and headings 41.04 and 41.07 referred to as "the Pooled Quota (First Category)") | | Xq1 | The originating goods classified under the out-of-quota tariff line (410120.212) will receive preferential tariff treatment without the limit of quota quantity set out for this tariff line (410120.211). | | | | | | | | | | | | | | | | | | | | | |
| 410120.212 | - Other | 12.0% | B10 | | 10.9% | 9.8% | 8.7% | 7.6% | 6.5% | 5.5% | 4.4% | 3.3% | 2.2% | 1.1% | Free |
| 4101.50 | Whole hides and skins, of a weight exceeding 16 kg | | | | | | | | | | | | | | | | | | | | | | | | |
| | 2 Other | | | | | | | | | | | | | | | | | | | | | | | | |

| Tariff line | Description | Base rate | Category | Note | 1st year | 2nd year | 3rd year | 4th year | 5th year | 6th year | 7th year | 8th year | 9th year | 10th year | 11th year | 12th year | 13th year | 14th year | 15th year | 16th year | 17th year | 18th year | 19th year | 20th year | As from 21st year |
|-------------|---|-----------|----------|--|----------|----------|----------|----------|----------|----------|----------|----------|----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|----------------------|
| 410150.211 | - For "the Pooled Quota (First Category)" | | Xq1 | The originating goods classified under the out-of-quota tariff line (410150.212) will receive preferential tariff treatment without the limit of quota quantity set out for this tariff line (410150.211). | | | | | | | | | | | | | | | | | | | | | |
| 410150.212 | - Other | 12.0% | B10 | | 10.9% | 9.8% | 8.7% | 7.6% | 6.5% | 5.5% | 4.4% | 3.3% | 2.2% | 1.1% | Free |
| 4101.90 | Other, including butts, bends and bellies | | | | | | | | | | | | | | | | | | | | | | | | |
| | 2 Other | | | | | | | | | | | | | | | | | | | | | | | | |
| 410190.211 | - For "the Pooled Quota (First Category)" | | Xq1 | The originating goods classified under the out-of-quota tariff line (410190.212) will receive preferential tariff treatment without the limit of quota quantity set out for this tariff line (410190.211). | | | | | | | | | | | | | | | | | | | | | |

| Tariff line Descri | ription | Base rate | Category | Note | 1st year | 2nd year | 3rd year | 4th year | 5th year | 6th year | 7th year | 8th year | 9th year | 10th year | 11th year | 12th year | 13th year | 14th year | 15th year | 16th year | 17th year | 18th year | 19th year | 20th year | As from 21st year |
|---|---|-----------|----------|--|----------|----------|----------|----------|----------|----------|----------|----------|----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|----------------------|
| 410190.212 - Other | | 12.0% | B10 | | 10.9% | 9.8% | 8.7% | 7.6% | 6.5% | 5.5% | 4.4% | 3.3% | 2.2% | 1.1% | Free |
| 41.03 Other raw hides and skins limed, pickled or otherwis tanned, parchment-dressed whether or not dehaired or excluded by Note 1 (b) or | se preserved, but not ed or further prepared), or split, other than those | | | | | | | | | | | | | | | | | | | | | | | | |
| 4103.30 Of swine | | | | | | | | | | | | | | | | | | | | | | | | | |
| 410330.200 2 Other | | 6.0% | B10 | | 5.5% | 4.9% | 4.4% | 3.8% | 3.3% | 2.7% | 2.2% | 1.6% | 1.1% | 0.5% | Free |
| 41.04 Tanned or crust hides and (including buffalo) or equi on, whether or not split, bu | aine animals, without hair | | | | | | | | | | | | | | | | | | | | | | | | |
| In the wet state (include | uding wet-blue) | | | | | | | | | | | | | | | | | | | | | | | | |
| 4104.11 Full grains, unspl | lit; grain splits | | | | | | | | | | | | | | | | | | | | | | | | |
| 2 Other | | | | | | | | | | | | | | | | | | | | | | | | | |
| 410411.211 - For "the Pool Category)" | ooled Quota (First | | Xq1 | The originating goods classified under the out-of-quota tariff line (410411.212) will receive preferential tariff treatment without the limit of quota quantity set out for this tariff line (410411.211). | | | | | | | | | | | | | | | | | | | | | |

| Tariff line | Description | Base rate | Category | Note | 1st year | 2nd year | 3rd year | 4th year | 5th year | 6th year | 7th year | 8th year | 9th year | 10th year | 11th year | 12th year | 13th year | 14th year | 15th year | 16th year | 17th year | 18th year | 19th year | 20th year | As from 21st year |
|-------------|--|-----------|----------|--|----------|----------|----------|----------|----------|----------|----------|----------|----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|----------------------|
| 410411.212 | - Other | 12.0% | B10 | | 10.9% | 9.8% | 8.7% | 7.6% | 6.5% | 5.5% | 4.4% | 3.3% | 2.2% | 1.1% | Free |
| 4104.19 | Other | | | | | | | | | | | | | | | | | | | | | | | | |
| | 2 Other | | | | | | | | | | | | | | | | | | | | | | | | |
| 410419.211 | - For "the Pooled Quota (First Category)" | | | The originating goods classified under the out-of-quota tariff line (410419.212) will receive preferential tariff treatment without the limit of quota quantity set out for this tariff line (410419.211). | | | | | | | | | | | | | | | | | | | | | |
| 410419.212 | - Other | 12.0% | B10 | | 10.9% | 9.8% | 8.7% | 7.6% | 6.5% | 5.5% | 4.4% | 3.3% | 2.2% | 1.1% | Free |
| | In the dry state (crust) | | | | | | | | | | | | | | | | | | | | | | | | |
| 4104.41 | Full grains, unsplit; grain splits | | | | | | | | | | | | | | | | | | | | | | | | 1 |
| | 1 Tanned (including retanned) but not further prepared | | | | | | | | | | | | | | | | | | | | | | | | |
| | (2) Other | | | | | | | | | | | | | | | | _ | | | | | | | | 1 |

| Tariff line | Description | Base rate | Category | Note | 1st year | 2nd year | 3rd year | 4th year | 5th year | 6th year | 7th year | 8th year | 9th year | 10th year | 11th year | 12th year | 13th year | 14th year | 15th year | 16th year | 17th year | 18th year | 19th year | 20th year | As from 21st year |
|-------------|---|-----------|----------|--|----------|----------|----------|----------|----------|----------|----------|----------|----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|----------------------|
| 410441.121 | - For "the Pooled Quota (First Category)" | | Xq1 | The originating goods classified under the out-of-quota tariff line (410441.122) will receive preferential tariff treatment without the limit of quota quantity set out for this tariff line (410441.121). | | | | | | | | | | | | | | | | | | | | | |
| 410441.122 | - Other | 12.0% | B10 | | 10.9% | 9.8% | 8.7% | 7.6% | 6.5% | 5.5% | 4.4% | 3.3% | 2.2% | 1.1% | Free |
| | 2 Other | | | | | | | | | | | | | | | | | | | | | | | | |
| | (1) Dyed or coloured | | | | | | | | | | | | | | | | | | | | | | | | |
| | - Dyed or coloured, excluding whole bovine skin leather of a unit surface area not exceeding 2.6 m², buffalo leather and roller leather | | | | | | | | | | | | | | | | | | | | | | | | |

| Tariff line | Description | Base rate | Category | Note | 1st year | 2nd year | 3rd year | 4th year | 5th year | 6th year | 7th year | 8th year | 9th year | 10th year | 11th year | 12th year | 13th year | 14th year | 15th year | 16th year | 17th year | 18th year | 19th year | 20th year | As from 21st year |
|-------------|---|-----------|----------|--|----------|----------|----------|----------|----------|----------|----------|----------|----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|----------------------|
| 410441.211 | For the quantity within the limits of a tariff quota stipulated by a cabinet order which is effective at the time of import and under the conditions set out by relevant regulations which are effective at the time of import Note: The tariff quota shall be calculated on the basis of 1,466,000 m² on tanned or crust hides or skins of bovine (including buffalo) or equine animals of 4104.41-2-(1), and 4104.49-2-(1), and leather of bovine (including buffalo) or equine animals of 4107.11-2-(1), 4107.12-2-(1), 4107.19-2-(1), (4107.92-2-(1)), (4107.9 | | Xq1 | The originating goods classified under the out-of-quota tariff line (410441.212) will receive preferential tariff treatment without the limit of quota quantity set out for this tariff line (410441.211). | · | | | | | | | | | | | | | | | | | | | | |
| 410441.212 | Other | 13.3% | B10 | | 12.1% | 10.9% | 9.7% | 8.5% | 7.3% | 6.0% | 4.8% | 3.6% | 2.4% | 1.2% | Free |
| | - Other | | | | | | | | | | | | | | | | | | | | | | | | |
| 410441.213 | For "the Pooled Quota (Second Category)" | | Xq1 | The originating goods classified under the out-of-quota tariff line (410441.219) will receive preferential tariff treatment without the limit of quota quantity set out for this tariff line (410441.213). | · | | | | | | | | | | | | | | | | | | | | |

| Tariff line | Description | Base rate | Category | Note | 1st year | 2nd year | 3rd year | 4th year | 5th year | 6th year | 7th year | 8th year | 9th year | 10th year | 11th year | 12th year | 13th year | 14th year | 15th year | 16th year | 17th year | 18th year | 19th year | 20th year | As from 21st year |
|-------------|--|-----------|----------|--|----------|----------|----------|----------|----------|----------|----------|----------|----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|----------------------|
| 410441.219 | Other | 16.0% | B10 | | 14.5% | 13.1% | 11.6% | 10.2% | 8.7% | 7.3% | 5.8% | 4.4% | 2.9% | 1.5% | Free |
| | (2) Other | | | | | | | | | | | | | | | | | | | | | | | | |
| 410441.221 | - For "the Pooled Quota (First Category)" | | Xq1 | The originating goods classified under the out-of-quota tariff line (410441.222) will receive preferential tariff treatment without the limit of quota quantity set out for this tariff line (410441.221). | | | | | | | | | | | | | | | | | | | | | |
| 410441.222 | - Other | 12.0% | B10 | | 10.9% | 9.8% | 8.7% | 7.6% | 6.5% | 5.5% | 4.4% | 3.3% | 2.2% | 1.1% | Free |
| 4104.49 | Other | | | | | | | | | | | | | | | | | | | | | | | | |
| | 1 Tanned (including retanned) but not further prepared | | | | | | | | | | | | | | | | | | | | | | | | |
| | (2) Other | | | | | | | | | | | | | | | | | | | | | | | | |
| 410449.121 | - For "the Pooled Quota (First Category)" | | Xq1 | The originating goods classified under the out-of-quota tariff line (410449.122) will receive preferential tariff treatment without the limit of quota quantity set out for this tariff line (410449.121). | | | | | | | | | | | | | | | | | | | | | |

| Tariff line | Description | Base rate | Category | Note | 1st year | 2nd year | 3rd year | 4th year | 5th year | 6th year | 7th year | 8th year | 9th year | 10th year | 11th year | 12th year | 13th year | 14th year | 15th year | 16th year | 17th year | 18th year | 19th year | 20th year | As from 21st year |
|-------------|---|-----------|----------|---|----------|----------|----------|----------|----------|----------|----------|----------|----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|----------------------|
| 410449.122 | - Other | 12.0% | B10 | | 10.9% | 9.8% | 8.7% | 7.6% | 6.5% | 5.5% | 4.4% | 3.3% | 2.2% | 1.1% | Free |
| | 2 Other | | | | | | | | | | | | | | | | | | | | | | | | |
| | (1) Dyed or coloured | | | | | | | | | | | | | | | | | | | | | | | | |
| 410449.211 | - For "the Pooled Quota (Second Category)" | | Xq1 | The originating goods classified under the out-of-quota tariff line (410449.212) will receive preferential tariff treatment without the limit of quota quantity set out for this tariff line (410449.211) | f | | | | | | | | | | | | | | | | | | | | |
| 410449.212 | - Other (2) Other | 16.0% | B10 | | 14.5% | 13.1% | 11.6% | 10.2% | 8.7% | 7.3% | 5.8% | 4.4% | 2.9% | 1.5% | Free |
| 410449.221 | - For "the Pooled Quota (First Category)" | | Xq1 | The originating goods classified under the out-of-quota tariff line (410449.222) will receive preferential tariff treatment without the limit of quota quantity set out for this tariff line (410449.221) | f | | | | | | | | | | | | | | | | | | | | |

| Tariff line | Description | Base rate | Category | Note | 1st year | 2nd year | 3rd year | 4th year | 5th year | 6th year | 7th year | 8th year | 9th year | 10th year | 11th year | 12th year | 13th year | 14th year | 15th year | 16th year | 17th year | 18th year | 19th year | 20th year | As from 21st year |
|-------------|---|-----------|----------|--|----------|----------|----------|----------|----------|----------|----------|----------|----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|----------------------|
| 410449.222 | - Other | 12.0% | B10 | | 10.9% | 9.8% | 8.7% | 7.6% | 6.5% | 5.5% | 4.4% | 3.3% | 2.2% | 1.1% | Free |
| 41.05 | Tanned or crust skins of sheep or lambs, without wool on, whether or not split, but not further prepared | | | | | | | | | | | | | | | | | | | | | | | | |
| 4105.30 | In the dry state (crust) | | | | | | | | | | | | | | | | | | | | | | | | |
| | 1 Dyed or coloured | | | | | | | | | | | | | | | | | | | | | | | | |
| 410530.111 | - For the quantity within the limits of a tariff quota stipulated by a cabinet order which is effective at the time of import and under the conditions set out by relevant regulations which are effective at the time of import Note: The tariff quota shall be calculated on the basis of 1,070,000 m² on tanned or crust hides and skins of sheep or lamb of 4105.30-1, tanned or crust hides and skins of goat or kid of 4106.22-1, sheep or lamb skin leather of 4112.00-2-(1), and goats or kids skin leather of 4113.10-2-(1) (hereinafter in this subheading and subheadings 4106.22, 4112.00 and 4113.10 referred to as "the Pooled Quota") | | Xq1 | The originating goods classified under the out-of-quota tariff line (410530.112) will receive preferential tariff treatment without the limit of quota quantity set out for this tariff line (410530.111). | | | | | | | | | | | | | | | | | | | | | |
| 410530.112 | - Other | 16.0% | B10 | | 14.5% | 13.1% | 11.6% | 10.2% | 8.7% | 7.3% | 5.8% | 4.4% | 2.9% | 1.5% | Free |
| 41.06 | Tanned or crust hides and skins of other animals, without wool or hair on, whether or not split, but not further prepared | | | | | | | | | | | | | | | | | | | | | | | | |
| | Of goats or kids | | | | | | | | | | | | | | | | | | | | | | | | |
| 4106.22 | In the dry state (crust) | | | | | | | | | | | | | | | | | | | | | | | | |
| | 1 Dyed or coloured | | | | | | | | | | | | | | - | | | | | | | | | | |

| | | | | | | | | | | | | | | | | | | | | | | | | | As from 21st |
|-------------|--|-----------|----------|--|----------|----------|----------|----------|----------|----------|----------|----------|----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|--------------|
| Tariff line | Description | Base rate | Category | Note | 1st year | 2nd year | 3rd year | 4th year | 5th year | 6th year | 7th year | 8th year | 9th year | 10th year | 11th year | 12th year | 13th year | 14th year | 15th year | 16th year | 17th year | 18th year | 19th year | 20th year | year |
| 410622.111 | - For "the Pooled Quota" | | Xq1 | The originating goods classified under the out-of-quota tariff line (410622.112) will receive preferential tariff treatment without the limit of quota quantity set out for this tariff line (410622.111). | | | | | | | | | | | | | | | | | | | | | |
| 410622.112 | - Other | 16.0% | B10 | | 14.5% | 13.1% | 11.6% | 10.2% | 8.7% | 7.3% | 5.8% | 4.4% | 2.9% | 1.5% | Free |
| | Of swine | | | | | | | | | | | | | | | | | | | | | | | | |
| 410631.000 | In the wet state (including wet-blue) | 6.0% | B10 | | 5.5% | 4.9% | 4.4% | 3.8% | 3.3% | 2.7% | 2.2% | 1.6% | 1.1% | 0.5% | Free |
| 4106.32 | In the dry state (crust) | | | | | | | | | | | | | | | | | | | | | | | | |
| 410632.100 | 1 Dyed or coloured | 8.0% | B10 | | 7.3% | 6.5% | 5.8% | 5.1% | 4.4% | 3.6% | 2.9% | 2.2% | 1.5% | 0.7% | Free |
| 410632.200 | 2 Other | 6.0% | B10 | | 5.5% | 4.9% | 4.4% | 3.8% | 3.3% | 2.7% | 2.2% | 1.6% | 1.1% | 0.5% | Free |
| 4106.40 | Of reptiles | | | | | | | | | | | | | | | | | | | | | | | | |
| | 2 Other | | | | | | | | | | | | | | | | | | | | | | | | |
| | (1) Dyed or coloured | | | | | | | | | | | | | | | | | | | | | | | | |
| | A Of alligators, crocodiles or lizards | | | | | | | | | | | | | | | | | | | | | | | | |

| Tariff line | Description | Base rate | Category | Note | 1st year | 2nd year | 3rd year | 4th year | 5th year | 6th year | 7th year | 8th year | 9th year | 10th year | 11th year | 12th year | 13th year | 14th year | 15th year | 16th year | 17th year | 18th year | 19th year | 20th year | As from 21st year |
|-------------|--|-----------|----------|------|----------|----------|----------|----------|----------|----------|----------|----------|----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|----------------------|
| 410640.211 | - Of alligators or crocodiles | 10.0% | B10 | | 9.1% | 8.2% | 7.3% | 6.4% | 5.5% | 4.5% | 3.6% | 2.7% | 1.8% | 0.9% | Free |
| 410640.212 | - Other | 10.0% | B10 | | 9.1% | 8.2% | 7.3% | 6.4% | 5.5% | 4.5% | 3.6% | 2.7% | 1.8% | 0.9% | Free |
| 410640.214 | B Other | 6.0% | B10 | | 5.5% | 4.9% | 4.4% | 3.8% | 3.3% | 2.7% | 2.2% | 1.6% | 1.1% | 0.5% | Free |
| | Other | | | | | | | | | | | | | | | | | | | | | | | | |
| 4106.92 | In the dry state (crust) | | | | | | | | | | | | | | | | | | | | | | | | |
| | 1 Dyed or coloured | | | | | | | | | | | | | | | | | | | | | | | | |
| 410692.110 | - Of ostriches | 6.0% | B10 | | 5.5% | 4.9% | 4.4% | 3.8% | 3.3% | 2.7% | 2.2% | 1.6% | 1.1% | 0.5% | Free |
| 410692.190 | - Other | 6.0% | B10 | | 5.5% | 4.9% | 4.4% | 3.8% | 3.3% | 2.7% | 2.2% | 1.6% | 1.1% | 0.5% | Free |
| 41.07 | Leather further prepared after tanning or crusting, including parchment-dressed leather, of bovine (including buffalo) or equine animals, without hair on, whether or not split, other than leather of heading 41.14 | | | | | | | | | | | | | | | | | | | | | | | | |
| | Whole hides and skins | | | | | | | | | | | | | | | | | | | | | | | | |
| 4107.11 | Full grains, unsplit | | | | | | | | | | | | | | | | | | | | | | | | |
| 410711.100 | 1 Parchment-dressed | 6.0% | B10 | | 5.5% | 4.9% | 4.4% | 3.8% | 3.3% | 2.7% | 2.2% | 1.6% | 1.1% | 0.5% | Free |
| | 2 Other | | | | | | | | | | | | | | | | | | | | | | | | |
| | (1) Dyed, coloured, stamped or embossed | | | | | | | | | | | | | | | | | | | | | | | | |
| | Dyed or coloured, excluding whole bovine skin leather of a unit surface area not exceeding 2.6 m², and buffalo leather and roller leather | | | | | | | | | | | | | | | | | | | | | | | | |

| Tariff line | Description | Base rate | Category | Note | 1st year | 2nd year | 3rd year | 4th year | 5th year | 6th year | 7th year | 8th year | 9th year | 10th year | 11th year | 12th year | 13th year | 14th year | 15th year | 16th year | 17th year | 18th year | 19th year | 20th year | As from 21st year |
|-------------|---|-----------|----------|--|----------|----------|----------|----------|----------|----------|----------|----------|----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|----------------------|
| 410711.211 | For "the Pooled Quota (Second Category)" | | Xq1 | The originating goods classified under the out-of-quota tariff line (410711.212) will receive preferential tariff treatment without the limit of quota quantity set out for this tariff line (410711.211). | | | | | | | | | | | | | | | | | | | | | |
| 410711.212 | Other | 13.3% | B10 | , | 12.1% | 10.9% | 9.7% | 8.5% | 7.3% | 6.0% | 4.8% | 3.6% | 2.4% | 1.2% | Free |
| | - Other | | | | | | | | | | | | | | | | | | | | | | | | |
| 410711.213 | For "the Pooled Quota (Second Category)" | | Xq1 | The originating goods classified under the out-of-quota tariff line (410711.219) will receive preferential tariff treatment without the limit of quota quantity set out for this tariff line (410711.213). | | | | | | | | | | | | | | | | | | | | | |

| Tariff line | Description | Base rate | Category | Note | 1st year | 2nd year | 3rd year | 4th year | 5th year | 6th year | 7th year | 8th year | 9th year | 10th year | 11th year | 12th year | 13th year | 14th year | 15th year | 16th year | 17th year | 18th year | 19th year | 20th year | As from 21st year |
|-------------|---|-----------|----------|--|----------|----------|----------|----------|----------|----------|----------|----------|----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|----------------------|
| 410711.219 | Other | 16.0% | B10 | | 14.5% | 13.1% | 11.6% | 10.2% | 8.7% | 7.3% | 5.8% | 4.4% | 2.9% | 1.5% | Free |
| | (2) Other | | | | | | | | | | | | | | | | | | | | | | | | |
| 410711.221 | - For "the Pooled Quota (First Category)" | | Xq1 | The originating goods classified under the out-of-quota tariff line (410711.222) will receive preferential tariff treatment without the limit of quota quantity set out for this tariff line (410711.221). | | | | | | | | | | | | | | | | | | | | | |
| 410711.222 | - Other | 12.0% | B10 | | 10.9% | 9.8% | 8.7% | 7.6% | 6.5% | 5.5% | 4.4% | 3.3% | 2.2% | 1.1% | Free |
| 4107.12 | Grain splits | | | | | | | | | | | | | | | | | | | | | | | | |
| 410712.100 | 1 Parchment-dressed | 6.0% | B10 | | 5.5% | 4.9% | 4.4% | 3.8% | 3.3% | 2.7% | 2.2% | 1.6% | 1.1% | 0.5% | Free |
| | 2 Other | | | | | | | | | | | | | | | | | | | | | | | | |
| | (1) Dyed, coloured, stamped or embossed | | | | | | | | | | | | | | | | | | | | | | | | |
| | Dyed or coloured, excluding whole bovine skin leather of a unit surface area not exceeding 2.6 m², and buffalo leather and roller leather | | | | | | | | | | | | | | | | | | | | | | | | |

| Tariff line | Description | Base rate | Category | Note | 1st year | 2nd year | 3rd year | 4th year | 5th year | 6th year | 7th year | 8th year | 9th year | 10th year | 11th year | 12th year | 13th year | 14th year | 15th year | 16th year | 17th year | 18th year | 19th year | 20th year | As from 21st year |
|-------------|---|-----------|----------|--|----------|----------|----------|----------|----------|----------|----------|----------|----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|----------------------|
| 410712.211 | For "the Pooled Quota (Second Category)" | | Xq1 | The originating goods classified under the out-of-quota tariff line (410712.212) will receive preferential tariff treatment without the limit of quota quantity set out for this tariff line (410712.211). | | | | | | | | | | | | | | | | | | | | | |
| 410712.212 | Other | 13.3% | B10 | , | 12.1% | 10.9% | 9.7% | 8.5% | 7.3% | 6.0% | 4.8% | 3.6% | 2.4% | 1.2% | Free |
| | - Other | | | | | | | | | | | | | | | | | | | | | | | | |
| 410712.213 | For "the Pooled Quota (Second Category)" | | Xq1 | The originating goods classified under the out-of-quota tariff line (410712.219) will receive preferential tariff treatment without the limit of quota quantity set out for this tariff line (410712.213). | | | | | | | | | | | | | | | | | | | | | |

| Tariff line | Description | Base rate | Category | Note | 1st year | 2nd year | 3rd year | 4th year | 5th year | 6th year | 7th year | 8th year | 9th year | 10th year | 11th year | 12th year | 13th year | 14th year | 15th year | 16th year | 17th year | 18th year | 19th year | 20th year | As from 21st year |
|-------------|---|-----------|----------|--|----------|----------|----------|----------|----------|----------|----------|----------|----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|----------------------|
| 410712.219 | Other | 16.0% | B10 | | 14.5% | 13.1% | 11.6% | 10.2% | 8.7% | 7.3% | 5.8% | 4.4% | 2.9% | 1.5% | Free |
| | (2) Other | | | | | | | | | | | | | | | | | | | | | | | | |
| 410712.221 | - For "the Pooled Quota (First Category)" | | Xq1 | The originating goods classified under the out-of-quota tariff line (410712.222) will receive preferential tariff treatment without the limit of quota quantity set out for this tariff line (410712.221). | | | | | | | | | | | | | | | | | | | | | |
| 410712.222 | - Other | 12.0% | B10 | | 10.9% | 9.8% | 8.7% | 7.6% | 6.5% | 5.5% | 4.4% | 3.3% | 2.2% | 1.1% | Free |
| 4107.19 | Other | | | | | | | | | | | | | | | | | | | | | | | | |
| 410719.100 | 1 Parchment-dressed | 6.0% | B10 | | 5.5% | 4.9% | 4.4% | 3.8% | 3.3% | 2.7% | 2.2% | 1.6% | 1.1% | 0.5% | Free |
| | 2 Other | | | | | | | | | | | | | | | | | | | | | | | | |
| | (1) Dyed, coloured, stamped or embossed | | | | | | | | | | | | | | | | | | | | | | | | |
| 410719.211 | - For "the Pooled Quota (Second Category)" | | Xq1 | The originating goods classified under the out-of-quota tariff line (410719.212) will receive preferential tariff treatment without the limit of quota quantity set out for this tariff line (410719.211). | | | | | | | | | | | | | | | | | | | | | |

| Tariff line | Description | Base rate | Category | Note | 1st year | 2nd year | 3rd year | 4th year | 5th year | 6th year | 7th year | 8th year | 9th year | 10th year | 11th year | 12th year | 13th year | 14th year | 15th year | 16th year | 17th year | 18th year | 19th year | 20th year | As from 21st year |
|-------------|---|-----------|----------|--|----------|----------|----------|----------|----------|----------|----------|----------|----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|----------------------|
| 410719.212 | - Other | 16.0% | B10 | | 14.5% | 13.1% | 11.6% | 10.2% | 8.7% | 7.3% | 5.8% | 4.4% | 2.9% | 1.5% | Free |
| | (2) Other | | | | | | | | | | | | | | | | | | | | | | | | |
| 410719.221 | - For "the Pooled Quota (First Category)" | | Xq1 | The originating goods classified under the out-of-quota tariff line (410719.222) will receive preferential tariff treatment without the limit of quota quantity set out for this tariff line (410719.221). | | | | | | | | | | | | | | | | | | | | | |
| 410719.222 | - Other | 12.0% | B10 | | 10.9% | 9.8% | 8.7% | 7.6% | 6.5% | 5.5% | 4.4% | 3.3% | 2.2% | 1.1% | Free |
| | Other, including sides | | | | | | | | | | | | | | | | | | | | | | | | |
| 4107.91 | Full grains, unsplit | | | | | | | | | | | | | | | | | | | | | | | | |
| 410791.100 | 1 Parchment-dressed | 6.0% | B10 | | 5.5% | 4.9% | 4.4% | 3.8% | 3.3% | 2.7% | 2.2% | 1.6% | 1.1% | 0.5% | Free |
| | 2 Other | | | | | | | | | | | | | | | | | | | | | | | | |
| | (1) Dyed, coloured, stamped or embossed | | | | | | | | | | | | | | | | | | | | | | | | |
| | - Dyed or coloured, excluding buffalo leather and roller leather | | | | | | | | | | | | | | | | | | | | | | | | |

| Tariff line | Description | Base rate | Category | Note | 1st year | 2nd year | 3rd year | 4th year | 5th year | 6th year | 7th year | 8th year | 9th year | 10th year | 11th year | 12th year | 13th year | 14th year | 15th year | 16th year | 17th year | 18th year | 19th year | 20th year | As from 21st year |
|-------------|---|-----------|----------|--|----------|----------|----------|----------|----------|----------|----------|----------|----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|----------------------|
| 410791.211 | For "the Pooled Quota (Second Category)" | | Xq1 | The originating goods classified under the out-of-quota tariff line (410791.212) will receive preferential tariff treatment without the limit of quota quantity set out for this tariff line (410791.211). | | | | | | | | | | | | | | | | | | | | | |
| 410791.212 | Other | 13.3% | B10 | | 12.1% | 10.9% | 9.7% | 8.5% | 7.3% | 6.0% | 4.8% | 3.6% | 2.4% | 1.2% | Free |
| | - Other | | | | | | | | | | | | | | | | | | | | | | | | |
| 410791.213 | For "the Pooled Quota (Second Category)" | | Xq1 | The originating goods classified under the out-of-quota tariff line (410791.219) will receive preferential tariff treatment without the limit of quota quantity set out for this tariff line (410791.213). | | | | | | | | | | | | | | | | | | | | | |

| Tariff line | Description | Base rate | Category | Note | 1st year | 2nd year | 3rd year | 4th year | 5th year | 6th year | 7th year | 8th year | 9th year | 10th year | 11th year | 12th year | 13th year | 14th year | 15th year | 16th year | 17th year | 18th year | 19th year | 20th year | As from 21st year |
|-------------|---|-----------|----------|--|----------|----------|----------|----------|----------|----------|----------|----------|----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|----------------------|
| 410791.219 | Other | 16.0% | B10 | | 14.5% | 13.1% | 11.6% | 10.2% | 8.7% | 7.3% | 5.8% | 4.4% | 2.9% | 1.5% | Free |
| | (2) Other | | | | | | | | | | | | | | | | | | | | | | | | |
| 410791.221 | - For "the Pooled Quota (First Category)" | | Xq1 | The originating goods classified under the out-of-quota tariff line (410791.222) will receive preferential tariff treatment without the limit of quota quantity set out for this tariff line (410791.221). | | | | | | | | | | | | | | | | | | | | | |
| 410791.222 | - Other | 12.0% | B10 | | 10.9% | 9.8% | 8.7% | 7.6% | 6.5% | 5.5% | 4.4% | 3.3% | 2.2% | 1.1% | Free |
| 4107.92 | Grain splits | | | | | | | | | | | | | | | | | | | | | | | | |
| 410792.100 | 1 Parchment-dressed | 6.0% | B10 | | 5.5% | 4.9% | 4.4% | 3.8% | 3.3% | 2.7% | 2.2% | 1.6% | 1.1% | 0.5% | Free |
| | 2 Other | | | | | | | | | | | | | | | | | | | | | | | | |
| | (1) Dyed, coloured, stamped or embossed | | | | | | | | | | | | | | | | | | | | | | | | |
| | - Dyed or coloured, excluding buffalo leather and roller leather | | | | | | | | | | | | | | | | | | | | | | | | |

| Tariff line | Description | Base rate | Category | Note | 1st year | 2nd year | 3rd year | 4th year | 5th year | 6th year | 7th year | 8th year | 9th year | 10th year | 11th year | 12th year | 13th year | 14th year | 15th year | 16th year | 17th year | 18th year | 19th year | 20th year | As from 21st year |
|-------------|---|-----------|----------|--|----------|----------|----------|----------|----------|----------|----------|----------|----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|----------------------|
| 410792.211 | For "the Pooled Quota (Second Category)" | | Xq1 | The originating goods classified under the out-of-quota tariff line (410792.212) will receive preferential tariff treatment without the limit of quota quantity set out for this tariff line (410792.211). | | | | | | | | | | | | | | | | | | | | | |
| 410792.212 | Other | 13.3% | B10 | | 12.1% | 10.9% | 9.7% | 8.5% | 7.3% | 6.0% | 4.8% | 3.6% | 2.4% | 1.2% | Free |
| | - Other | | | | | | | | | | | | | | | | | | | | | | | | |
| 410792.213 | For "the Pooled Quota (Second Category)" | | Xq1 | The originating goods classified under the out-of-quota tariff line (410792.219) will receive preferential tariff treatment without the limit of quota quantity set out for this tariff line (410792.213). | | | | | | | | | | | | | | | | | | | | | |

| Tariff line | Description | Base rate | Category | Note | 1st year | 2nd year | 3rd year | 4th year | 5th year | 6th year | 7th year | 8th year | 9th year | 10th year | 11th year | 12th year | 13th year | 14th year | 15th year | 16th year | 17th year | 18th year | 19th year | 20th year | As from 21st year |
|-------------|--|-----------|----------|--|----------|----------|----------|----------|----------|----------|----------|----------|----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|----------------------|
| 410792.219 | Other | 16.0% | B10 | | 14.5% | 13.1% | 11.6% | 10.2% | 8.7% | 7.3% | 5.8% | 4.4% | 2.9% | 1.5% | Free |
| | (2) Other | | | | | | | | | | | | | | | | | | | | | | | | |
| 410792.221 | - For "the Pooled Quota (First Category)" | | Xq1 | The originating goods classified under the out-of-quota tariff line (410792.222) will receive preferential tariff treatment without the limit of quota quantity set out for this tariff line (410792.221). | | | | | | | | | | | | | | | | | | | | | |
| 410792.222 | - Other | 12.0% | B10 | | 10.9% | 9.8% | 8.7% | 7.6% | 6.5% | 5.5% | 4.4% | 3.3% | 2.2% | 1.1% | Free |
| 4107.99 | Other | | | | | | | | | | | | | | | | | | | | | | | | |
| 410799.100 | 1 Parchment-dressed | 6.0% | B10 | | 5.5% | 4.9% | 4.4% | 3.8% | 3.3% | 2.7% | 2.2% | 1.6% | 1.1% | 0.5% | Free |
| | 2 Other | | | | | | | | | | | | | | | | | | | | | | | | |
| | (1) Dyed, coloured, stamped or embossed | | | | | | | | | | | | | | | | | | | | | | | | |

| Tariff line | Description | Base rate | Category | Note | 1st year | 2nd year | 3rd year | 4th year | 5th year | 6th year | 7th year | 8th year | 9th year | 10th year | 11th year | 12th year | 13th year | 14th year | 15th year | 16th year | 17th year | 18th year | 19th year | 20th year | As from 21st year |
|-------------|---|-----------|----------|--|----------|----------|----------|----------|----------|----------|----------|----------|----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|----------------------|
| 410799.211 | - For "the Pooled Quota (Second Category)" | | Xq1 | The originating goods classified under the out-of-quota tariff line (410799.212) will receive preferential tariff treatment without the limit of quota quantity set out for this tariff line (410799.211). | | | | | | | | | | | | | | | | | | | | | |
| 410799.212 | - Other | 16.0% | B10 | | 14.5% | 13.1% | 11.6% | 10.2% | 8.7% | 7.3% | 5.8% | 4.4% | 2.9% | 1.5% | Free |
| | (2) Other | | | | | | | | | | | | | | | | | | | | | | | | |
| 410799.221 | - For "the Pooled Quota (First Category)" | | Xq1 | The originating goods classified under the out-of-quota tariff line (410799.222) will receive preferential tariff treatment without the limit of quota quantity set out for this tariff line (410799.221). | | | | | | | | | | | | | | | | | | | | | |

| Tariff line | Description | Base rate | Category | Note | 1st year | 2nd year | 3rd year | 4th year | 5th year | 6th year | 7th year | 8th year | 9th year | 10th year | 11th year | 12th year | 13th year | 14th year | 15th year | 16th year | 17th year | 18th year | 19th year | 20th year | As from 21st year |
|-------------|---|-----------|----------|--|----------|----------|----------|----------|----------|----------|----------|----------|----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|----------------------|
| 410799.222 | - Other | 12.0% | B10 | | 10.9% | 9.8% | 8.7% | 7.6% | 6.5% | 5.5% | 4.4% | 3.3% | 2.2% | 1.1% | Free |
| 41.12 | | | | | | | | | | | | | | | | | | | | | | | | | |
| | Leather further prepared after tanning or crusting, including parchment-dressed leather, of sheep or lamb, without wool on, whether or not split, other than leather of heading 41.14 | | | | | | | | | | | | | | | | | | | | | | | | |
| 411200.100 | 1 Parchment-dressed | 6.0% | B10 | | 5.5% | 4.9% | 4.4% | 3.8% | 3.3% | 2.7% | 2.2% | 1.6% | 1.1% | 0.5% | Free |
| | 2 Other | | | | | | | | | | | | | | | | | | | | | | | | |
| | (1) Dyed, coloured, stamped or embossed | | | | | | | | | | | | | | | | | | | | | | | | |
| 411200.211 | - For "the Pooled Quota" | | Xq1 | The originating goods classified under the out-of-quota tariff line (411200.212) will receive preferential tariff treatment without the limit of quota quantity set out for this tariff line (411200.211). | | | | | | | | | | | | | | | | | | | | | |
| 411200.212 | - Other | 16.0% | B10 | | 14.5% | 13.1% | 11.6% | 10.2% | 8.7% | 7.3% | 5.8% | 4.4% | 2.9% | 1.5% | Free |
| | Leather further prepared after tanning or crusting, including parchment-dressed leather, of other animals, without wool or hair on, whether or not split, other than leather of heading 41.14 | | | | | | | | | | | | | | | | | | | | | | | | |

| Tariff line | Description | Base rate | Category | Note | 1st year | 2nd year | 3rd year | 4th year | 5th year | 6th year | 7th year | 8th year | 9th year | 10th year | 11th year | 12th year | 13th year | 14th year | 15th year | 16th year | 17th year | 18th year | 19th year | 20th year | As from 21st year |
|-------------|---|-----------|----------|--|----------|----------|----------|----------|----------|----------|----------|----------|----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|----------------------|
| 4113.10 | Of goats or kids | | | | | | | | | | | | | | | | | | | | | | | | |
| 411310.100 | 1 Parchment-dressed | 6.0% | B10 | | 5.5% | 4.9% | 4.4% | 3.8% | 3.3% | 2.7% | 2.2% | 1.6% | 1.1% | 0.5% | Free |
| | 2 Other | | | | | | | | | | | | | | | | | | | | | | | | |
| | (1) Dyed, coloured, stamped or embossed | | | | | | | | | | | | | | | | | | | | | | | | |
| 411310.211 | - For "the Pooled Quota" | | Xq1 | The originating goods classified under the out-of-quota tariff line (411310.212) will receive preferential tariff treatment without the limit of quota quantity set out for this tariff line (411310.211). | | | | | | | | | | | | | | | | | | | | | |
| 411310.212 | - Other | 16.0% | B10 | | 14.5% | 13.1% | 11.6% | 10.2% | 8.7% | 7.3% | 5.8% | 4.4% | 2.9% | 1.5% | Free |
| 4113.20 | Of swine | | | | | | | | | | | | | | | | | | | | | | | | |
| 411320.100 | 1 Parchment-dressed | 6.0% | B10 | | 5.5% | 4.9% | 4.4% | 3.8% | 3.3% | 2.7% | 2.2% | 1.6% | 1.1% | 0.5% | Free |
| | 2 Other | | | | | | | | | | | | | | | | | | | | | | | | |
| 411320.210 | (1) Dyed, coloured, stamped or embossed | 8.0% | B10 | | 7.3% | 6.5% | 5.8% | 5.1% | 4.4% | 3.6% | 2.9% | 2.2% | 1.5% | 0.7% | Free |
| 411320.220 | (2) Other | 6.0% | B10 | | 5.5% | 4.9% | 4.4% | 3.8% | 3.3% | 2.7% | 2.2% | 1.6% | 1.1% | 0.5% | Free |

| Tariff line | Description | Base rate | Category | Note | 1st year | 2nd year | 3rd year | 4th year | 5th year | 6th year | 7th year | 8th year | 9th year | 10th year | 11th year | 12th year | 13th year | 14th year | 15th year | 16th year | 17th year | 18th year | 19th year | 20th year | As from 21st |
|-------------|---|-----------|----------|-------|----------|-----------|----------|----------|----------|----------|------------|----------|----------|-----------|-----------|-----------|-----------|-----------|-----------|------------|-----------|-----------|-----------|-----------|--------------|
| Tariff line | Description | Dasc rate | Category | 11010 | 1st year | Ziid year | ord year | 4th year | 5th year | our year | / til year | our year | Jui yeur | Tour year | Trui year | 12th year | 15th year | 14th year | 15th year | Total year | 17th year | Tour year | 17th year | 20th year | year |
| 4113.30 | Of reptiles | | | | | | | | | | | | | | | | | | | | | | | | |
| 411330.100 | 1 Parchment-dressed | 6.0% | B10 | | 5.5% | 4.9% | 4.4% | 3.8% | 3.3% | 2.7% | 2.2% | 1.6% | 1.1% | 0.5% | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
| | 2 Other | | | | | | | | | | | | | | | | | | | | | | | | |
| | (1) Dyed, coloured, stamped or embossed | | | | | | | | | | | | | | | | | | | | | | | | |
| | A Of alligators, crocodiles or lizards | | | | | | | | | | | | | | | | | | | | | | | | |
| 411330.211 | - Of alligators or crocodiles | 10.0% | B10 | | 9.1% | 8.2% | 7.3% | 6.4% | 5.5% | 4.5% | 3.6% | 2.7% | 1.8% | 0.9% | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
| 411330.212 | - Other | 10.0% | B10 | | 9.1% | 8.2% | 7.3% | 6.4% | 5.5% | 4.5% | 3.6% | 2.7% | 1.8% | 0.9% | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
| | B Other | | | | | | | | | | | | | | | | | | | | | | | | |
| 411330.221 | - Of turtles and tortoise | 6.0% | B10 | | 5.5% | 4.9% | 4.4% | 3.8% | 3.3% | 2.7% | 2.2% | 1.6% | 1.1% | 0.5% | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
| 411330.222 | - Other | 6.0% | B10 | | 5.5% | 4.9% | 4.4% | 3.8% | 3.3% | 2.7% | 2.2% | 1.6% | 1.1% | 0.5% | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
| 4113.90 | Other | | | | | | | | | | | | | | | | | | | | | | | | |
| 411390.100 | 1 Parchment-dressed | 6.0% | B10 | | 5.5% | 4.9% | 4.4% | 3.8% | 3.3% | 2.7% | 2.2% | 1.6% | 1.1% | 0.5% | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
| | 2 Other | | | | | | | | | | | | | | | | | | | | | | | | |
| | (1) Dyed, coloured, stamped or embossed | | | | | | | | | | | | | | | | | | | | | | | | |
| 411390.211 | - Of ostriches | 6.0% | B10 | | 5.5% | 4.9% | 4.4% | 3.8% | 3.3% | 2.7% | 2.2% | 1.6% | 1.1% | 0.5% | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
| 411390.212 | - Other | 6.0% | B10 | | 5.5% | 4.9% | 4.4% | 3.8% | 3.3% | 2.7% | 2.2% | 1.6% | 1.1% | 0.5% | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |

| Tariff line | Description | Base rate | Category | Note | 1st year | 2nd year | 3rd year | 4th year | 5th year | 6th year | 7th year | 8th year | 9th year | 10th year | 11th year | 12th year | 13th year | 14th year | 15th year | 16th year | 17th year | 18th year | 19th year | 20th year | As from 21st year |
|-------------|--|-----------|----------|------|----------|----------|----------|----------|----------|----------|----------|----------|----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|----------------------|
| | Chamois (including combination chamois) leather; patent leather and patent laminated leather; metallised leather | | | | | | | | | | | | | | | | | | | | | | | | |
| 411410.000 | Chamois (including combination chamois) leather | 25.0% | B15 | | 23.4% | 21.9% | 20.3% | 18.8% | 17.2% | 15.6% | 14.1% | 12.5% | 10.9% | 9.4% | 7.8% | 6.3% | 4.7% | 3.1% | 1.6% | Free | Free | Free | Free | Free | Free |
| 4114.20 | Patent leather and patent laminated leather; metallised leather | | | | | | | | | | | | | | | | | | | | | | | | |
| 411420.010 | 1 Metallised leather | 20.0% | B15 | | 18.8% | 17.5% | 16.3% | 15.0% | 13.8% | 12.5% | 11.3% | 10.0% | 8.8% | 7.5% | 6.3% | 5.0% | 3.8% | 2.5% | 1.3% | Free | Free | Free | Free | Free | Free |
| 411420.090 | 2 Other | 28.0% | B15 | | 26.3% | 24.5% | 22.8% | 21.0% | 19.3% | 17.5% | 15.8% | 14.0% | 12.3% | 10.5% | 8.8% | 7.0% | 5.3% | 3.5% | 1.8% | Free | Free | Free | Free | Free | Free |
| | Composition leather with a basis of leather or leather fibre, in slabs, sheets or strip, whether or not in rolls; parings and other waste of leather or of composition leather, not suitable for the manufacture of leather articles; leather dust, powder and flour | | | | | | | | | | | | | | | | | | | | | | | | |
| 411510.000 | Composition leather with a basis of leather or leather fibre, in slabs, sheets or strip, whether or not in rolls | 6.0% | B10 | | 5.5% | 4.9% | 4.4% | 3.8% | 3.3% | 2.7% | 2.2% | 1.6% | 1.1% | 0.5% | Free |
| 411520.000 | Parings and other waste of leather or of composition leather, not suitable for the manufacture of leather articles; leather dust, powder and flour | 3.0% | B10 | | 2.7% | 2.5% | 2.2% | 1.9% | 1.6% | 1.4% | 1.1% | 0.8% | 0.5% | 0.3% | Free |

| _ | | 1 | 1 | | 1 | | 1 | 1 | 1 | | T | 1 | 1 | | ı | 1 | 1 | | | 1 | 1 | 1 | | 1 | |
|-------------|--|----------------|--------------|-----------------|-------------------|----------------|------------------|---------------|----------|----------|----------|----------|----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|----------------------|
| Tariff line | Description | Base rate | Category | Note | 1st year | 2nd year | 3rd year | 4th year | 5th year | 6th year | 7th year | 8th year | 9th year | 10th year | 11th year | 12th year | 13th year | 14th year | 15th year | 16th year | 17th year | 18th year | 19th year | 20th year | As from 21st year |
| | Chapter 42 Articles of leather; saddlery and harness | s; travel good | ds, handbags | and similar cor | ntainers; article | s of animal gu | it (other than s | ilk-worm gut) | | | | | | | | | | | | | | | | | |
| 42.01 | | | | | | | | | | | | | | | | | | | | | | | | | |
| 420100.000 | Saddlery and harness for any animal (including traces, leads, knee pads, muzzles, saddle cloths, saddle bags, dog coats and the like), of any material | 5.3% | B10 | | 4.8% | 4.3% | 3.9% | 3.4% | 2.9% | 2.4% | 1.9% | 1.4% | 1.0% | 0.5% | Free |
| 42.02 | Trunks, suit-cases, vanity-cases, executive-cases, brief-cases, school satchels, spectacle cases, binocular cases, camera cases, musical instrument cases, gun cases, holsters and similar containers; travelling-bags, insulated food or beverages bags, toilet bags, rucksacks, handbags, shopping-bags, wallets, purses, map-cases, cigarette-cases, tobacco-pouches, tool bags, sports bags, bottle-cases, jewellery boxes, powder-boxes, cutlery cases and similar containers, of leather or of composition leather, of sheeting of plastics, of textile materials, of vulcanised fibre or of paperboard, or wholly or mainly covered with such materials or with paper | | | | | | | | | | | | | | | | | | | | | | | | |
| | Trunks, suit-cases, vanity-cases, executive- cases, brief-cases, school satchels and similar containers | | | | | | | | | | | | | | | | | | | | | | | | |
| 4202.11 | With outer surface of leather or of composition leather | | | | | | | | | | | | | | | | | | | | | | | | |
| 420211.100 | 1 Vanity-cases, combined or trimmed with precious metal, metal clad with precious metal, metal plated with precious metal, precious stones, semiprecious stones, pearls, coral, elephants' tusks or Bekko, more than 6,000 yen/piece in value for customs duty | 16.0% | B10 | | 14.5% | 13.1% | 11.6% | 10.2% | 8.7% | 7.3% | 5.8% | 4.4% | 2.9% | 1.5% | Free |

| Tariff line | Description | Base rate | Category | Note | 1st year | 2nd year | 3rd year | 4th year | 5th year | 6th year | 7th year | 8th year | 9th year | 10th year | 11th year | 12th year | 13th year | 14th year | 15th year | 16th year | 17th year | 18th year | 19th year | 20th year | As from 21st year |
|-------------|--|-----------|----------|------|----------|----------|----------|----------|----------|----------|----------|----------|----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|----------------------|
| 420211.200 | 2 Other | 10.0% | B10 | | 9.1% | 8.2% | 7.3% | 6.4% | 5.5% | 4.5% | 3.6% | 2.7% | 1.8% | 0.9% | Free |
| 4202.12 | With outer surface of plastics or of textile materials | | | | | | | | | | | | | | | | | | | | | | | | |
| 420212.100 | 1 Vanity-cases, combined or trimmed with precious metal, metal clad with precious metal, metal plated with precious metal, precious stones, semiprecious stones, pearls, coral, elephants' tusks or Bekko, more than 6,000 yen/piece in value for customs duty | 16.0% | B10 | | 14.5% | 13.1% | 11.6% | 10.2% | 8.7% | 7.3% | 5.8% | 4.4% | 2.9% | 1.5% | Free |
| | 2 Other | | | | | | | | | | | | | | | | | | | | | | | | |
| 420212.210 | (1) With outer surface of plastic sheeting or textile materials | 8.0% | B10 | | 7.3% | 6.5% | 5.8% | 5.1% | 4.4% | 3.6% | 2.9% | 2.2% | 1.5% | 0.7% | Free |
| 420212.220 | (2) Other | 4.6% | B10 | | 4.2% | 3.8% | 3.3% | 2.9% | 2.5% | 2.1% | 1.7% | 1.3% | 0.8% | 0.4% | Free |
| 420219.000 | Other | 4.1% | B10 | | 3.7% | 3.4% | 3.0% | 2.6% | 2.2% | 1.9% | 1.5% | 1.1% | 0.7% | 0.4% | Free |
| | Handbags, whether or not with shoulder strap, including those without handle | | | | | | | | | | | | | | | | | | | | | | | | |
| 4202.21 | With outer surface of leather or of composition leather | | | | | | | | | | | | | | | | | | | | | | | | |
| | 1 Combined or trimmed with precious metal, metal clad with precious metal, metal plated with precious metal, precious stones, semi-precious stones, pearls, coral, elephants' tusks or Bekko, more than 6,000 yen/piece in value for customs duty | | | | | | | | | | | | | | | | | | | | | | | | |
| 420221.110 | (1) Of leather | 14.0% | B10 | | 12.7% | 11.5% | 10.2% | 8.9% | 7.6% | 6.4% | 5.1% | 3.8% | 2.5% | 1.3% | Free |
| 420221.120 | (2) Other | 16.0% | B10 | | 14.5% | 13.1% | 11.6% | 10.2% | 8.7% | 7.3% | 5.8% | 4.4% | 2.9% | 1.5% | Free |

| | | | | | 1 | 1 | | 1 | 1 | | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | | | | | 1 | 1 | |
|-------------|---|-----------|----------|------|----------|----------|----------|----------|----------|----------|----------|----------|----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|----------------------|
| Tariff line | Description | Base rate | Category | Note | 1st year | 2nd year | 3rd year | 4th year | 5th year | 6th year | 7th year | 8th year | 9th year | 10th year | 11th year | 12th year | 13th year | 14th year | 15th year | 16th year | 17th year | 18th year | 19th year | 20th year | As from 21st year |
| | 2 Other | | | | | | | | | | | | | | | | | | | | | | | | |
| 420221.210 | (1) Of leather | 8.0% | B10 | | 7.3% | 6.5% | 5.8% | 5.1% | 4.4% | 3.6% | 2.9% | 2.2% | 1.5% | 0.7% | Free |
| 420221.220 | (2) Other | 10.0% | B10 | | 9.1% | 8.2% | 7.3% | 6.4% | 5.5% | 4.5% | 3.6% | 2.7% | 1.8% | 0.9% | Free |
| 4202.22 | With outer surface of sheeting of plastics or of textile materials | | | | | | | | | | | | | | | | | | | | | | | | |
| 420222.100 | 1 Combined or trimmed with precious metal, metal clad with precious metal, metal plated with precious metal, precious stones, semi-precious stones, pearls, coral, elephants' tusks or Bekko, more than 6,000 yen/piece in value for customs duty | | B10 | | 14.5% | 13.1% | 11.6% | 10.2% | 8.7% | 7.3% | 5.8% | 4.4% | 2.9% | 1.5% | Free |
| 420222.200 | 2 Other | 8.0% | B10 | | 7.3% | 6.5% | 5.8% | 5.1% | 4.4% | 3.6% | 2.9% | 2.2% | 1.5% | 0.7% | Free |
| 420229.000 | Other | 8.0% | B10 | | 7.3% | 6.5% | 5.8% | 5.1% | 4.4% | 3.6% | 2.9% | 2.2% | 1.5% | 0.7% | Free |
| | Articles of a kind normally carried in the pocket or in the handbag | | | | | | | | | | | | | | | | | | | | | | | | |
| 4202.31 | With outer surface of leather or of composition leather | | | | | | | | | | | | | | | | | | | | | | | | |
| 420231.100 | 1 Wallets and purses, combined or trimmed with precious metal, metal clad with precious metal, metal plated with precious metal, precious stones, semi-precious stones, pearls, coral, elephants' tusks or Bekko, more than 6,000 yen/piece in value for customs duty | 16.0% | B10 | | 14.5% | 13.1% | 11.6% | 10.2% | 8.7% | 7.3% | 5.8% | 4.4% | 2.9% | 1.5% | Free |
| 420231.200 | 2 Other | 10.0% | B10 | | 9.1% | 8.2% | 7.3% | 6.4% | 5.5% | 4.5% | 3.6% | 2.7% | 1.8% | 0.9% | Free |
| 4202.32 | With outer surface of sheeting of plastics or of textile materials | | | | | | | | | | | | | | | | | | | | | | | | |

| Tariff line | Description | Base rate | Category | Note | 1st year | 2nd year | 3rd year | 4th year | 5th year | 6th year | 7th year | 8th year | 9th year | 10th year | 11th year | 12th year | 13th year | 14th year | 15th year | 16th year | 17th year | 18th year | 19th year | 20th year | As from 21st year |
|-------------|---|-----------|----------|------|----------|----------|----------|----------|----------|----------|----------|----------|----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|----------------------|
| 420232.100 | 1 Wallets and purses, combined or trimmed with precious metal, metal clad with precious metal, metal plated with precious metal, precious stones, semi-precious stones, pearls, coral, elephants' tusks or Bekko, more than 6,000 yen/piece in value for customs duty | 16.0% | B10 | | 14.5% | 13.1% | 11.6% | 10.2% | 8.7% | 7.3% | 5.8% | 4.4% | 2.9% | 1.5% | Free |
| 420232.200 | 2 Other | 8.0% | B10 | | 7.3% | 6.5% | 5.8% | 5.1% | 4.4% | 3.6% | 2.9% | 2.2% | 1.5% | 0.7% | Free |
| 420239.000 | Other | 4.1% | B10 | | 3.7% | 3.4% | 3.0% | 2.6% | 2.2% | 1.9% | 1.5% | 1.1% | 0.7% | 0.4% | Free |
| | Other | | | | | | | | | | | | | | | | | | | | | | | | |
| 420291.000 | With outer surface of leather or of composition leather | 10.0% | B10 | | 9.1% | 8.2% | 7.3% | 6.4% | 5.5% | 4.5% | 3.6% | 2.7% | 1.8% | 0.9% | Free |
| 420292.000 | With outer surface of sheeting of plastics or of textile materials | 8.0% | B10 | | 7.3% | 6.5% | 5.8% | 5.1% | 4.4% | 3.6% | 2.9% | 2.2% | 1.5% | 0.7% | Free |
| 4202.99 | Other | | | | | | | | | | | | | | | | | | | | | | | | |
| 420299.020 | 1 Of wood | 2.7% | B10 | | 2.5% | 2.2% | 2.0% | 1.7% | 1.5% | 1.2% | 1.0% | 0.7% | 0.5% | 0.2% | Free |
| 420299.010 | 2 Of ivory, of bone, of tortoise-shell, of horn, of antlers, of coral, of mother-of-pearl or of other animal carving material | 3.4% | B10 | | 3.1% | 2.8% | 2.5% | 2.2% | 1.9% | 1.5% | 1.2% | 0.9% | 0.6% | 0.3% | Free |
| 420299.090 | 3 Other | 4.6% | B10 | | 4.2% | 3.8% | 3.3% | 2.9% | 2.5% | 2.1% | 1.7% | 1.3% | 0.8% | 0.4% | Free |
| 42.03 | Articles of apparel and clothing accessories, of leather or of composition leather | | | | | | | | | | | | | | | | | | | | | | | | |
| 4203.10 | Articles of apparel | | | | | | | | | | | | | | | | | | | | | | | | |
| 420310.100 | 1 Trimmed with furskin or combined or trimmed with precious metal, metal clad with precious metal, metal plated with precious metal, precious stones, semi- precious stones, pearls, coral, elephants' tusks or Bekko | 16.0% | B10 | | 14.5% | 13.1% | 11.6% | 10.2% | 8.7% | 7.3% | 5.8% | 4.4% | 2.9% | 1.5% | Free |

| Tariff line | Description | Base rate | Category | Note 1st year | 2nd year | 3rd year | 4th year | 5th year | 6th year | 7th year | 8th year | 9th year | 10th year | 11th year | 12th year | 13th year | 14th year | 15th year | 16th year | 17th year | 18th year | 19th year | 20th year | As from 21st year |
|-------------|--|-----------|----------|---------------|----------|----------|----------|----------|----------|----------|----------|----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|----------------------|
| 420310.200 | 2 Other | 10.0% | B10 | 9.1% | 8.2% | 7.3% | 6.4% | 5.5% | 4.5% | 3.6% | 2.7% | 1.8% | 0.9% | Free |
| | Gloves, mittens and mitts | | | | | | | | | | | | | | | | | | | | | | | |
| 4203.21 | Specially designed for use in sports | | | | | | | | | | | | | | | | | | | | | | | |
| 420321.100 | 1 Containing furskin or combined or trimmed with precious metal, metal clad with precious metal, metal plated with precious metal, precious stones, semi-precious stones, pearls, coral, elephants' tusks or Bekko | 16.0% | B10 | 14.5% | 13.1% | 11.6% | 10.2% | 8.7% | 7.3% | 5.8% | 4.4% | 2.9% | 1.5% | Free |
| | 2 Other | | | | | | | | | | | | | | | | | | | | | | | |
| 420321.210 | - In baseball | 12.5% | B15 | 11.7% | 10.9% | 10.2% | 9.4% | 8.6% | 7.8% | 7.0% | 6.3% | 5.5% | 4.7% | 3.9% | 3.1% | 2.3% | 1.6% | 0.8% | Free | Free | Free | Free | Free | Free |
| 420321.290 | - Other | 12.5% | B15 | 11.7% | 10.9% | 10.2% | 9.4% | 8.6% | 7.8% | 7.0% | 6.3% | 5.5% | 4.7% | 3.9% | 3.1% | 2.3% | 1.6% | 0.8% | Free | Free | Free | Free | Free | Free |
| 4203.29 | Other | | | | | | | | | | | | | | | | | | | | | | | |
| | 1 Containing furskin or combined or trimmed with precious metal, metal clad with precious metal, metal plated with precious metal, precious stones, semi-precious stones, pearls, coral, elephants' tusks or Bekko | | | | | | | | | | | | | | | | | | | | | | | |
| 420329.110 | - Of leather | 14.0% | B10 | 12.7% | 11.5% | 10.2% | 8.9% | 7.6% | 6.4% | 5.1% | 3.8% | 2.5% | 1.3% | Free |
| 420329.190 | - Of composition leather | 16.0% | B10 | 14.5% | 13.1% | 11.6% | 10.2% | 8.7% | 7.3% | 5.8% | 4.4% | 2.9% | 1.5% | Free |
| 420329.200 | 2 Other | 10.0% | B15 | 9.4% | 8.8% | 8.1% | 7.5% | 6.9% | 6.3% | 5.6% | 5.0% | 4.4% | 3.8% | 3.1% | 2.5% | 1.9% | 1.3% | 0.6% | Free | Free | Free | Free | Free | Free |
| 4203.30 | Belts and bandoliers | | | | | | | | | | | | | | | | | | | | | | | |
| 420330.100 | 1 Trimmed with furskin or combined or trimmed with precious metal, metal clad with precious metal, metal plated with precious metal, precious stones, semi- precious stones, pearls, coral, elephants' tusks or Bekko | 16.0% | B10 | 14.5% | 13.1% | 11.6% | 10.2% | 8.7% | 7.3% | 5.8% | 4.4% | 2.9% | 1.5% | Free |
| 420330.200 | 2 Other | 12.5% | B10 | 11.4% | 10.2% | 9.1% | 8.0% | 6.8% | 5.7% | 4.5% | 3.4% | 2.3% | 1.1% | Free |

| Tariff line | Description | Base rate | Category | Note | 1st year | 2nd year | 3rd year | 4th year | 5th year | 6th year | 7th year | 8th year | 9th year | 10th year | 11th year | 12th year | 13th year | 14th year | 15th year | 16th year | 17th year | 18th year | 19th year | 20th year | As from 21st year |
|-------------|--|-----------|----------|------|----------|----------|----------|----------|----------|----------|----------|----------|----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|----------------------|
| 4203.40 | Other clothing accessories | | | | | | | | | | | | | | | | | | | | | | | | |
| 420340.100 | 1 Trimmed with furskin or combined or trimmed with precious metal, metal clad with precious metal, metal plated with precious metal, precious stones, semi- precious stones, pearls, coral, elephants' tusks or Bekko | 16.0% | B10 | | 14.5% | 13.1% | 11.6% | 10.2% | 8.7% | 7.3% | 5.8% | 4.4% | 2.9% | 1.5% | Free |
| 420340.200 | 2 Other | 10.0% | B10 | | 9.1% | 8.2% | 7.3% | 6.4% | 5.5% | 4.5% | 3.6% | 2.7% | 1.8% | 0.9% | Free |
| 42.05 | | | | | | | | | | | | | | | | | | | | | | | | | |
| 4205.00 | Other articles of leather or of composition leather | | | | | | | | | | | | | | | | | | | | | | | | |
| | 1 Of a kind used in machinery or mechanical appliances or for other technical uses | | | | | | | | | | | | | | | | | | | | | | | | |
| 420500.110 | (1) Belts and beltings, combing leathers and intergill-leathers | 18.0% | B10 | | 16.4% | 14.7% | 13.1% | 11.5% | 9.8% | 8.2% | 6.5% | 4.9% | 3.3% | 1.6% | Free |
| 420500.190 | (2) Other | 3.3% | B10 | | 3.0% | 2.7% | 2.4% | 2.1% | 1.8% | 1.5% | 1.2% | 0.9% | 0.6% | 0.3% | Free |
| 420500.900 | 2 Other | 10.0% | B10 | | 9.1% | 8.2% | 7.3% | 6.4% | 5.5% | 4.5% | 3.6% | 2.7% | 1.8% | 0.9% | Free |
| 42.06 | | | | | | | | | | | | | | | | | | | | | | | | | |
| 420600.000 | Articles of gut (other than silk-worm gut), of goldbeater's skin, of bladders or of tendons | 3.3% | B10 | | 3.0% | 2.7% | 2.4% | 2.1% | 1.8% | 1.5% | 1.2% | 0.9% | 0.6% | 0.3% | Free |
| | Chapter 43 Furskins and artificial fur; manufactures | thereof | | | | | | | | | | | | | | | | | | | | | | | |
| 43.02 | Tanned or dressed furskins (including heads, tails, paws and other pieces or cuttings), unassembled, or assembled (without the addition of other materials) other than those of heading 43.03 | | | | | | | | | | | | | | | | | | | | | | | | |
| | Whole skins, with or without head, tail or paws, not assembled | | | | | | | | | | | | | | | | | | | | | | | | |
| 430211.000 | Of mink | 15.0% | B15 | | 14.1% | 13.1% | 12.2% | 11.3% | 10.3% | 9.4% | 8.4% | 7.5% | 6.6% | 5.6% | 4.7% | 3.8% | 2.8% | 1.9% | 0.9% | Free | Free | Free | Free | Free | Free |
| 4302.19 | Other | | | | | | | | | | | | | | | | | | | | | | | | |

| Tariff line | Description | Base rate | Category | Note | 1st year | 2nd year | 3rd year | 4th year | 5th year | 6th year | 7th year | 8th year | 9th year | 10th year | 11th year | 12th year | 13th year | 14th year | 15th year | 16th year | 17th year | 18th year | 19th year | 20th year | As from 21st year |
|-------------|---|-----------|----------|------|----------|----------|----------|----------|----------|----------|----------|----------|----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|----------------------|
| 430219.011 | - Of sheep, goat, rabbit or hare | 15.0% | B15 | | 14.1% | 13.1% | 12.2% | 11.3% | 10.3% | 9.4% | 8.4% | 7.5% | 6.6% | 5.6% | 4.7% | 3.8% | 2.8% | 1.9% | 0.9% | Free | Free | Free | Free | Free | Free |
| 430219.020 | - Of fox | 15.0% | B15 | | 14.1% | 13.1% | 12.2% | 11.3% | 10.3% | 9.4% | 8.4% | 7.5% | 6.6% | 5.6% | 4.7% | 3.8% | 2.8% | 1.9% | 0.9% | Free | Free | Free | Free | Free | Free |
| 430219.090 | - Other | 15.0% | B15 | | 14.1% | 13.1% | 12.2% | 11.3% | 10.3% | 9.4% | 8.4% | 7.5% | 6.6% | 5.6% | 4.7% | 3.8% | 2.8% | 1.9% | 0.9% | Free | Free | Free | Free | Free | Free |
| 4302.20 | Heads, tails, paws and other pieces or cuttings, not assembled | | | | | | | | | | | | | | | | | | | | | | | | |
| 430220.010 | - Of sheep, goat, rabbit or hare | 15.0% | B15 | | 14.1% | 13.1% | 12.2% | 11.3% | 10.3% | 9.4% | 8.4% | 7.5% | 6.6% | 5.6% | 4.7% | 3.8% | 2.8% | 1.9% | 0.9% | Free | Free | Free | Free | Free | Free |
| 430220.090 | - Other | 15.0% | B15 | | 14.1% | 13.1% | 12.2% | 11.3% | 10.3% | 9.4% | 8.4% | 7.5% | 6.6% | 5.6% | 4.7% | 3.8% | 2.8% | 1.9% | 0.9% | Free | Free | Free | Free | Free | Free |
| 4302.30 | Whole skins and pieces or cuttings thereof, assembled | | | | | | | | | | | | | | | | | | | | | | | | |
| | 1 Dropped furskins | | | | | | | | | | | | | | | | | | | | | | | | |
| 430230.014 | - Of sheep, goat, rabbit or hare | 20.0% | B15 | | 18.8% | 17.5% | 16.3% | 15.0% | 13.8% | 12.5% | 11.3% | 10.0% | 8.8% | 7.5% | 6.3% | 5.0% | 3.8% | 2.5% | 1.3% | Free | Free | Free | Free | Free | Free |
| 430230.013 | - Of mink | 20.0% | B15 | | 18.8% | 17.5% | 16.3% | 15.0% | 13.8% | 12.5% | 11.3% | 10.0% | 8.8% | 7.5% | 6.3% | 5.0% | 3.8% | 2.5% | 1.3% | Free | Free | Free | Free | Free | Free |
| 430230.019 | - Other | 20.0% | B15 | | 18.8% | 17.5% | 16.3% | 15.0% | 13.8% | 12.5% | 11.3% | 10.0% | 8.8% | 7.5% | 6.3% | 5.0% | 3.8% | 2.5% | 1.3% | Free | Free | Free | Free | Free | Free |
| | 2 Other | | | | | | | | | | | | | | | | | | | | | | | | |
| 430230.024 | - Of sheep, goat, rabbit or hare | 15.0% | B15 | | 14.1% | 13.1% | 12.2% | 11.3% | 10.3% | 9.4% | 8.4% | 7.5% | 6.6% | 5.6% | 4.7% | 3.8% | 2.8% | 1.9% | 0.9% | Free | Free | Free | Free | Free | Free |
| 430230.029 | - Other | 15.0% | B15 | | 14.1% | 13.1% | 12.2% | 11.3% | 10.3% | 9.4% | 8.4% | 7.5% | 6.6% | 5.6% | 4.7% | 3.8% | 2.8% | 1.9% | 0.9% | Free | Free | Free | Free | Free | Free |
| 43.03 | Articles of apparel, clothing accessories and other articles of furskin | | | | | | | | | | | | | | | | | | | | | | | | |
| 4303.10 | Articles of apparel and clothing accessories | | | | | | | | | | | | | | | | | | | | | | | | |

| Tariff line | Description | Base rate | Category | Note | 1st year | 2nd year | 3rd year | 4th year | 5th year | 6th year | 7th year | 8th year | 9th year | 10th year | 11th year | 12th year | 13th year | 14th year | 15th year | 16th year | 17th year | 18th year | 19th year | 20th year | As from 21st year |
|-------------|---|------------|----------|--------------|-------------|-----------|-----------|------------|-------------|------------|------------|------------|-------------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|----------------------|
| | - Articles of apparel | | | | | | | | | | | | | | | | | | | | | | | | |
| 430310.011 | Of furskin of sheep or goat | 20.0% | B15 | | 18.8% | 17.5% | 16.3% | 15.0% | 13.8% | 12.5% | 11.3% | 10.0% | 8.8% | 7.5% | 6.3% | 5.0% | 3.8% | 2.5% | 1.3% | Free | Free | Free | Free | Free | Free |
| 430310.012 | Of furskin of rabbit or hare | 20.0% | B15 | | 18.8% | 17.5% | 16.3% | 15.0% | 13.8% | 12.5% | 11.3% | 10.0% | 8.8% | 7.5% | 6.3% | 5.0% | 3.8% | 2.5% | 1.3% | Free | Free | Free | Free | Free | Free |
| 430310.013 | Of furskin of mink | 20.0% | B15 | | 18.8% | 17.5% | 16.3% | 15.0% | 13.8% | 12.5% | 11.3% | 10.0% | 8.8% | 7.5% | 6.3% | 5.0% | 3.8% | 2.5% | 1.3% | Free | Free | Free | Free | Free | Free |
| 430310.014 | Of furskin of fox | 20.0% | B15 | | 18.8% | 17.5% | 16.3% | 15.0% | 13.8% | 12.5% | 11.3% | 10.0% | 8.8% | 7.5% | 6.3% | 5.0% | 3.8% | 2.5% | 1.3% | Free | Free | Free | Free | Free | Free |
| 430310.019 | Other | 20.0% | B15 | | 18.8% | 17.5% | 16.3% | 15.0% | 13.8% | 12.5% | 11.3% | 10.0% | 8.8% | 7.5% | 6.3% | 5.0% | 3.8% | 2.5% | 1.3% | Free | Free | Free | Free | Free | Free |
| | - Clothing accessories | | | | | | | | | | | | | | | | | | | | | | | | |
| 430310.091 | Of furskin of sheep, goat, rabbit or hare | 20.0% | B15 | | 18.8% | 17.5% | 16.3% | 15.0% | 13.8% | 12.5% | 11.3% | 10.0% | 8.8% | 7.5% | 6.3% | 5.0% | 3.8% | 2.5% | 1.3% | Free | Free | Free | Free | Free | Free |
| 430310.099 | Other | 20.0% | B15 | | 18.8% | 17.5% | 16.3% | 15.0% | 13.8% | 12.5% | 11.3% | 10.0% | 8.8% | 7.5% | 6.3% | 5.0% | 3.8% | 2.5% | 1.3% | Free | Free | Free | Free | Free | Free |
| 4303.90 | Other | | | | | | | | | | | | | | | | | | | | | | | | |
| 430390.010 | - Of furskin of sheep, goat, rabbit or hare | 20.0% | B15 | | 18.8% | 17.5% | 16.3% | 15.0% | 13.8% | 12.5% | 11.3% | 10.0% | 8.8% | 7.5% | 6.3% | 5.0% | 3.8% | 2.5% | 1.3% | Free | Free | Free | Free | Free | Free |
| 430390.090 | - Other | 20.0% | B15 | | 18.8% | 17.5% | 16.3% | 15.0% | 13.8% | 12.5% | 11.3% | 10.0% | 8.8% | 7.5% | 6.3% | 5.0% | 3.8% | 2.5% | 1.3% | Free | Free | Free | Free | Free | Free |
| | SECTION IX WOOD AND ARTICLES OF WOO | D; WOOD CH | IARCOAL | ; CORK AND A | ARTICLES OF | CORK; MAN | NUFACTURE | S OF STRAW | , OF ESPART | O OR OF OT | HER PLAITI | NG MATERIA | ALS; BASKET | WARE AND | WICKERWO | RK | | | | | | | | | |
| | Chapter 44 Wood and articles of wood; wood charc | oal | | | | | | | | | | | | | | | | | | | | | | | |
| | 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% | В7 | | 4.2% | 3.6% | 3.0% | 2.4% | 1.8% | 1.2% | 0.6% | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |

| | T | | т т | | 1 | 1 | | | 1 | 1 | 1 | 1 | | | | 1 | 1 | | 1 | | | 1 | | 1 | 1 |
|-------------|---|-----------|----------|------|----------|----------|----------|----------|----------|----------|----------|----------|----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|----------------------|
| Tariff line | Description | Base rate | Category | Note | 1st year | 2nd year | 3rd year | 4th year | 5th year | 6th year | 7th year | 8th year | 9th year | 10th year | 11th year | 12th year | 13th year | 14th year | 15th year | 16th year | 17th year | 18th year | 19th year | 20th year | As from 21st year |
| 440711.190 | (2) Other | 4.8% | В7 | | 4.2% | 3.6% | 3.0% | 2.4% | 1.8% | 1.2% | 0.6% | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
| 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% | В7 | | 4.2% | 3.6% | 3.0% | 2.4% | 1.8% | 1.2% | 0.6% | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
| 440712.190 | (2) Other | 4.8% | В7 | | 4.2% | 3.6% | 3.0% | 2.4% | 1.8% | 1.2% | 0.6% | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
| | Wood (including strips and friezes for parquet flooring, not assembled) continuously shaped (tongued, grooved, rebated, chamfered, V-jointed, beaded, moulded, 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% | В7 | | 3.2% | 2.7% | 2.3% | 1.8% | 1.4% | 0.9% | 0.5% | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
| | 3 Other | | | | | | | | | | | | | | | | | | | | | | | | |
| 440910.310 | (1) Of <i>Pinus</i> spp., <i>Abies</i> spp. (other than California red fir, grand fir, noble fir and pacific silver fir), <i>Picea</i> spp. (other than Sitka spruce) and <i>Larix</i> spp., not more than 160 mm in thickness | 5.0% | В7 | | 4.4% | 3.8% | 3.1% | 2.5% | 1.9% | 1.3% | 0.6% | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
| | Particle board, oriented strand board (OSB) and similar board (for example, waferboard) of wood or other ligneous materials, whether or not agglomerated with resins or other organic binding substances | | | | | | | | | | | | | | | | | | | | | | | | |

| Tariff line | Description | Base rate | Category | Note | 1st year | 2nd year | 3rd year | 4th year | 5th year | 6th year | 7th year | 8th year | 9th year | 10th year | 11th year | 12th year | 13th year | 14th year | 15th year | 16th year | 17th year | 18th year | 19th year | 20th year | As from 21st year |
|--------------|--|-----------|----------|------|----------|----------|----------|----------|----------|----------|----------|----------|----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|----------------------|
| | Of wood | | | | | | | | | | | | | | | | | | | | | | | | |
| 4410.11 | Particle board | | | | | | | | | | | | | | | | | | | | | | | | |
| | 1 In sheets or in boards | | | | | | | | | | | | | | | | | | | | | | | | |
| 441011.110 | - Unworked or not further worked than sanded | 6.0% | В7 | | 5.3% | 4.5% | 3.8% | 3.0% | 2.3% | 1.5% | 0.8% | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
| 441011.120 | - Surface-covered with melamine- impregnated paper | 6.0% | В7 | | 5.3% | 4.5% | 3.8% | 3.0% | 2.3% | 1.5% | 0.8% | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
| 441011.190 | - Other | 6.0% | В7 | | 5.3% | 4.5% | 3.8% | 3.0% | 2.3% | 1.5% | 0.8% | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
| 441011.900 | 2 Other | 5.0% | В7 | | 4.4% | 3.8% | 3.1% | 2.5% | 1.9% | 1.3% | 0.6% | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
| 4410.12 | Oriented strand board (OSB) | | | | | | | | | | | | | | | | | | | | | | | | |
| | 1 In sheets or in boards | | | | | | | | | | | | | | | | | | | | | | | | |
| 441012.110 | - Unworked or not further worked than sanded | 6.0% | В7 | | 5.3% | 4.5% | 3.8% | 3.0% | 2.3% | 1.5% | 0.8% | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
| 441012.190 | - Other | 6.0% | В7 | | 5.3% | 4.5% | 3.8% | 3.0% | 2.3% | 1.5% | 0.8% | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
| 441012.900 | 2 Other | 5.0% | В7 | | 4.4% | 3.8% | 3.1% | 2.5% | 1.9% | 1.3% | 0.6% | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
| 44.12 Plywoo | wood, veneered panels and similar laminated od | | | | | | | | | | | | | | | | | | | | | | | | |
| 4412.10 | Of bamboo | | | | | | | | | | | | | | | | | | | | | | | | |
| | 1 Plywood consisting solely of sheets of wood, each ply not exceeding 6 mm thickness | | | | | | | | | | | | | | | | | | | | | | | | |

| | | 1 | 1 1 | | 1 | 1 | | ı | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | ı | | ı | | 1 | 1 | 1 | 1 | |
|-------------|--|-----------|----------|------|----------|----------|----------|----------|----------|----------|----------|----------|----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|----------------------|
| Tariff line | Description | Base rate | Category | Note | 1st year | 2nd year | 3rd year | 4th year | 5th year | 6th year | 7th year | 8th year | 9th year | 10th year | 11th year | 12th year | 13th year | 14th year | 15th year | 16th year | 17th year | 18th year | 19th year | 20th year | As from 21st year |
| | (1) With at least one outer ply of Dark Red Meranti, Light Red Meranti, White Lauan, Sipo, Limba, Okoume, Obeche, Acajou d'Afrique, Sapelli, Virola, Mahogany (<i>Swietenia</i> spp.), Palissandre de Para, Palissandre de Rio, Palissandre de Rose | | | | | | | | | | | | | | | | | | | | | | | | |
| | A Varnished, printed, grooved, overlaid or similarly surface- worked | | | | | | | | | | | | | | | | | | | | | | | | |
| 441210.111 | (a) Tongued, grooved or similarly works on one or both sides | 10.0% | B10 | | 9.1% | 8.2% | 7.3% | 6.4% | 5.5% | 4.5% | 3.6% | 2.7% | 1.8% | 0.9% | Free |
| 441210.119 | (b) Other | 10.0% | B10 | | 9.1% | 8.2% | 7.3% | 6.4% | 5.5% | 4.5% | 3.6% | 2.7% | 1.8% | 0.9% | Free |
| | B Other | | | | | | | | | | | | | | | | | | | | | | | | |
| 441210.191 | (a) Less than 6 mm in thickness | 10.0% | B10 | | 9.1% | 8.2% | 7.3% | 6.4% | 5.5% | 4.5% | 3.6% | 2.7% | 1.8% | 0.9% | Free |
| 441210.199 | (b) Other | 8.5% | B10 | | 7.7% | 7.0% | 6.2% | 5.4% | 4.6% | 3.9% | 3.1% | 2.3% | 1.5% | 0.8% | Free |
| | (2) Other | | | | | | | | | | | | | | | | | | | | | | | | |
| | A Varnished, printed, grooved, overlaid or similarly surface- worked | | | | | | | | | | | | | | | | | | | | | | | | |
| 441210.211 | (a) Tongued, grooved or similarly works on one or both sides | 6.0% | B10 | | 5.5% | 4.9% | 4.4% | 3.8% | 3.3% | 2.7% | 2.2% | 1.6% | 1.1% | 0.5% | Free |
| 441210.219 | (b) Other | 6.0% | B10 | | 5.5% | 4.9% | 4.4% | 3.8% | 3.3% | 2.7% | 2.2% | 1.6% | 1.1% | 0.5% | Free |

| Tariff line | Description | Base rate | Category | Note | 1st year | 2nd year | 3rd year | 4th year | 5th year | 6th year | 7th year | 8th year | 9th year | 10th year | 11th year | 12th year | 13th year | 14th year | 15th year | 16th year | 17th year | 18th year | 19th year | 20th year | As from 21st year |
|-------------|--|-----------|----------|------|----------|----------|----------|----------|----------|----------|----------|----------|----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|----------------------|
| | B Other | | | | | | | | | | | | | | | | | | | | | | | | |
| 441210.291 | (a) Less than 6 mm in thickness | 6.0% | B10 | | 5.5% | 4.9% | 4.4% | 3.8% | 3.3% | 2.7% | 2.2% | 1.6% | 1.1% | 0.5% | Free |
| 441210.299 | (b) Other | 6.0% | B10 | | 5.5% | 4.9% | 4.4% | 3.8% | 3.3% | 2.7% | 2.2% | 1.6% | 1.1% | 0.5% | Free |
| | Other plywood, consisting solely of sheets of wood (other than bamboo), each ply not exceeding 6 mm thickness | | | | | | | | | | | | | | | | | | | | | | | | |
| 4412.31 | With at least one outer ply of tropical wood | | | | | | | | | | | | | | | | | | | | | | | | |
| | With at least one outer ply of Dark Red Meranti, Light Red Meranti, White Lauan, Sipo, Limba, Okoume, Obeche, Acajou d'Afrique, Sapelli, Virola, Mahogany (Swietenia spp.), Palissandre de Para, Palissandre de Rio, Palissandre de Rose | | | | | | | | | | | | | | | | | | | | | | | | |
| | 1 Varnished, printed, grooved, overlaid or similarly surface-worked | | | | | | | | | | | | | | | | | | | | | | | | |
| 441231.111 | (1) Tongued, grooved or similarly works on one or both sides | 10.0% | B10 | | 9.1% | 8.2% | 7.3% | 6.4% | 5.5% | 4.5% | 3.6% | 2.7% | 1.8% | 0.9% | Free |

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

| Tariff line | Description | Base rate | Category | Note | 1st year | 2nd year | 3rd year | 4th year | 5th year | 6th year | 7th year | 8th year | 9th year | 10th year | 11th year | 12th year | 13th year | 14th year | 15th year | 16th year | 17th year | 18th year | 19th year | 20th year | As from 21st year |
|-------------|---|-----------|----------|------|----------|----------|----------|----------|----------|----------|----------|----------|----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|----------------------|
| 441231.119 | (1) Tongued, grooved or similarly works on one or both sides | | | | | | | | | | | | | | | | | | | | | | | | |
| | - with at least one outer ply of tropical wood of Abura, Afrormosia, Ako, Alan, Andiroba, Aningré, Avodiré, Azobé, Balau, Balsa, Bossé clair, Bossé foncé, Cativo, Cedro, Dabema, Dibétou, Doussié, Framiré, Freijo, Fromager, Fuma, Geronggang, Ilomba, Imbuia, Ipé, Iroko, Jaboty, Jelutong, Jequitiba, Jongkong, Kapur, Kempas, Keruing, Kosipo, Kotibé, Koto, Louro, Maçaranduba, Makoré, Mandioqueira, Mansonia, Mengkulang, Meranti Bakau, Merawan, Merbau, Merpauh, Mersawa, Moabi, Niangon, Nyatoh, Onzabili, Orey, Ovengkol, Ozigo, Padauk, Paldao, Palissandre de Guatemala, Pau Amarelo, Pau Marfim, Pulai, Punah, Quaruba, Ramin, Saqui-Saqui, Sepetir, Sucupira, Suren, Tauari, Teak, Tiama, Tola, White Meranti | 6.0% | B10 | | 5.5% | 4.9% | 4.4% | 3.8% | 3.3% | 2.7% | 2.2% | 1.6% | 1.1% | 0.5% | Free |
| | - Other | 6.0% | В7 | | 5.3% | 4.5% | 3.8% | 3.0% | 2.3% | 1.5% | 0.8% | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |

| Tariff line | Description | Base rate | Category | Note | 1st year | 2nd year | 3rd year | 4th year | 5th year | 6th year | 7th year | 8th year | 9th year | 10th year | 11th year | 12th year | 13th year | 14th year | 15th year | 16th year | 17th year | 18th year | 19th year | 20th year | As from 21st year |
|-------------|--|-----------|----------|------|----------|----------|----------|----------|----------|----------|----------|----------|----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|----------------------|
| 441231.199 | (2) Other | | | | | | | | | | | | | | | | | | | | | | | | |
| | with at least one outer ply of tropical wood specified in the tariff line 441231.119 | 6.0% | B10 | | 5.5% | 4.9% | 4.4% | 3.8% | 3.3% | 2.7% | 2.2% | 1.6% | 1.1% | 0.5% | Free |
| | - Other | 6.0% | В7 | | 5.3% | 4.5% | 3.8% | 3.0% | 2.3% | 1.5% | 0.8% | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
| | 2 Other | | | | | | | | | | | | | | | | | | | | | | | | |
| | (1) Less than 6 mm in thickness | | | | | | | | | | | | | | | | | | | | | | | | |
| 441231.919 | - Less than 3 mm in thickness | 6.0% | B10 | | 5.5% | 4.9% | 4.4% | 3.8% | 3.3% | 2.7% | 2.2% | 1.6% | 1.1% | 0.5% | Free |
| 441231.929 | - Less than 6 mm but not less than 3 mm in thickness | 6.0% | B10 | | 5.5% | 4.9% | 4.4% | 3.8% | 3.3% | 2.7% | 2.2% | 1.6% | 1.1% | 0.5% | Free |
| | (2) Other | | | | | | | | | | | | | | | | | | | | | | | | |
| 441231.939 | - Less than 12 mm but not less than 6 mm in thickness | | | | | | | | | | | | | | | | | | | | | | | | |
| | with at least one outer ply of tropical wood specified in the tariff line 441231.119 | 6.0% | B10 | | 5.5% | 4.9% | 4.4% | 3.8% | 3.3% | 2.7% | 2.2% | 1.6% | 1.1% | 0.5% | Free |
| | Other | 6.0% | В7 | | 5.3% | 4.5% | 3.8% | 3.0% | 2.3% | 1.5% | 0.8% | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
| 441231.949 | - Less than 24 mm but not less than 12 mm in thickness | | | | | | | | | | | | | | | | | | | | | | | | |
| | with at least one outer ply of tropical wood specified in the tariff line 441231.119 | 6.0% | B10 | | 5.5% | 4.9% | 4.4% | 3.8% | 3.3% | 2.7% | 2.2% | 1.6% | 1.1% | 0.5% | Free |
| | Other | 6.0% | В7 | | 5.3% | 4.5% | 3.8% | 3.0% | 2.3% | 1.5% | 0.8% | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |

| Tariff line | Description | Base rate | Category | Note | 1st year | 2nd year | 3rd year | 4th year | 5th year | 6th year | 7th year | 8th year | 9th year | 10th year | 11th year | 12th year | 13th year | 14th year | 15th year | 16th year | 17th year | 18th year | 19th year | 20th year | As from 21st year |
|-------------|--|-----------|----------|------|----------|----------|----------|----------|----------|----------|----------|----------|----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|----------------------|
| 441231.959 | - Not less than 24 mm in thickness | | | | | | | | | | | | | | | | | | | | | | | | |
| | with at least one outer ply of tropical wood specified in the tariff line 441231.119 | 6.0% | B10 | | 5.5% | 4.9% | 4.4% | 3.8% | 3.3% | 2.7% | 2.2% | 1.6% | 1.1% | 0.5% | Free |
| | Other | 6.0% | В7 | | 5.3% | 4.5% | 3.8% | 3.0% | 2.3% | 1.5% | 0.8% | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
| 4412.33 | Other, with at least one outer ply of non-coniferous wood of the species alder (Alnus spp.), ash (Fraxinus spp.), beech (Fagus spp.), birch (Betula spp.), cherry (Prunus spp.), chestnut (Castanea spp.), elm (Ulmus spp.), eucalyptus (Eucalyptus spp.), hickory (Carya spp.), horse chestnut (Aesculus spp.), lime (Tilia spp.), maple (Acer spp.), oak (Quercus spp.), plane tree (Platanus spp.), poplar and aspen (Populus spp.), robinia (Robinia spp.), tulipwood (Liriodendron spp.) or walnut (Juglans spp.) | | | | | | | | | | | | | | | | | | | | | | | | |
| | 1 Varnished, printed, grooved, overlaid or similarly surface-worked | | | | | | | | | | | | | | | | | | | | | | | | |
| 441233.110 | (1) Tongued, grooved or similarly works on one or both sides | 6.0% | В7 | | 5.3% | 4.5% | 3.8% | 3.0% | 2.3% | 1.5% | 0.8% | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
| 441233.190 | (2) Other | 6.0% | В7 | | 5.3% | 4.5% | 3.8% | 3.0% | 2.3% | 1.5% | 0.8% | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
| | 2 Other | | | | | | | | | | | | | | | | | | | | | | | | |
| | (1) Less than 6 mm in thickness | | | | | | | | | | | | | | | | | | | | | | | | |

| Tariff line | Description | Base rate | Category | Note | 1st year | 2nd year | 3rd year | 4th year | 5th year | 6th year | 7th year | 8th year | 9th year | 10th year | 11th year | 12th year | 13th year | 14th year | 15th year | 16th year | 17th year | 18th year | 19th year | 20th year | As from 21st year |
|-------------|---|-----------|----------|------|----------|----------|----------|----------|----------|----------|----------|----------|----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|----------------------|
| 441233.911 | - Less than 3 mm in thickness | 6.0% | B10 | | 5.5% | 4.9% | 4.4% | 3.8% | 3.3% | 2.7% | 2.2% | 1.6% | 1.1% | 0.5% | Free |
| 441233.912 | - Less than 6 mm but not less than 3 mm in thickness | 6.0% | B10 | | 5.5% | 4.9% | 4.4% | 3.8% | 3.3% | 2.7% | 2.2% | 1.6% | 1.1% | 0.5% | Free |
| | (2) Other | | | | | | | | | | | | | | | | | | | | | | | | |
| 441233.991 | - Less than 12 mm but not less than 6 mm in thickness | 6.0% | В7 | | 5.3% | 4.5% | 3.8% | 3.0% | 2.3% | 1.5% | 0.8% | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
| 441233.992 | - Less than 24 mm but not less than 12 mm in thickness | 6.0% | В7 | | 5.3% | 4.5% | 3.8% | 3.0% | 2.3% | 1.5% | 0.8% | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
| 441233.993 | - Not less than 24 mm in thickness | 6.0% | В7 | | 5.3% | 4.5% | 3.8% | 3.0% | 2.3% | 1.5% | 0.8% | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
| 4412.34 | Other, with at least one outer ply of non- coniferous wood not specified under subheading 4412.33 | | | | | | | | | | | | | | | | | | | | | | | | |
| | 1 Varnished, printed, grooved, overlaid or similarly surface-worked | | | | | | | | | | | | | | | | | | | | | | | | |
| 441234.110 | (1) Tongued, grooved or similarly works on one or both sides | 6.0% | В7 | | 5.3% | 4.5% | 3.8% | 3.0% | 2.3% | 1.5% | 0.8% | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
| 441234.190 | (2) Other | 6.0% | В7 | | 5.3% | 4.5% | 3.8% | 3.0% | 2.3% | 1.5% | 0.8% | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
| | 2 Other | | | | | | | | | | | | | | | | | | | | | | | | |
| | (1) Less than 6 mm in thickness | | | | | | | | | | | | | | | | | | | | | | | | |
| 441234.911 | - Less than 3 mm in thickness | 6.0% | B10 | | 5.5% | 4.9% | 4.4% | 3.8% | 3.3% | 2.7% | 2.2% | 1.6% | 1.1% | 0.5% | Free |
| 441234.912 | - Less than 6 mm but not less than 3 mm in thickness | 6.0% | B10 | | 5.5% | 4.9% | 4.4% | 3.8% | 3.3% | 2.7% | 2.2% | 1.6% | 1.1% | 0.5% | Free |

| Tariff line | Description | Base rate | Category | Note 1st | t year | 2nd year | 3rd year | 4th year | 5th year | 6th year | 7th year | 8th year | 9th year | 10th year | 11th year | 12th year | 13th year | 14th year | 15th year | 16th year | 17th year | 18th year | 19th year | 20th year | As from 21st year |
|-------------|--|-----------|----------|----------|--------|----------|----------|----------|----------|----------|----------|----------|----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|----------------------|
| | (2) Other | | | | | | | | | | | | | | | | | | | | | | | | |
| 441234.991 | - Less than 12 mm but not less than 6 mm in thickness | 6.0% | В7 | 5. | 5.3% | 4.5% | 3.8% | 3.0% | 2.3% | 1.5% | 0.8% | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
| 441234.992 | - Less than 24 mm but not less than 12 mm in thickness | 6.0% | В7 | 5. | 5.3% | 4.5% | 3.8% | 3.0% | 2.3% | 1.5% | 0.8% | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
| 441234.993 | - Not less than 24 mm in thickness | 6.0% | В7 | 5. | 5.3% | 4.5% | 3.8% | 3.0% | 2.3% | 1.5% | 0.8% | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
| 4412.39 | Other, with both outer plies of coniferous wood | | | | | | | | | | | | | | | | | | | | | | | | |
| | 1 Varnished, printed, grooved, overlaid or similarly surface-worked | | | | | | | | | | | | | | | | | | | | | | | | |
| 441239.110 | (1) Tongued, grooved or similarly works on one or both sides | 6.0% | В7 | 5. | 5.3% | 4.5% | 3.8% | 3.0% | 2.3% | 1.5% | 0.8% | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
| 441239.190 | (2) Other | 6.0% | В7 | 5. | .3% | 4.5% | 3.8% | 3.0% | 2.3% | 1.5% | 0.8% | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
| | 2 Other | | | | | | | | | | | | | | | | | | | | | | | | |
| 441239.910 | (1) Less than 6 mm in thickness | 6.0% | B10 | 5. | .5% | 4.9% | 4.4% | 3.8% | 3.3% | 2.7% | 2.2% | 1.6% | 1.1% | 0.5% | Free |
| | (2) Other | | | | | | | | | | | | | | | | | | | | | | | | |
| 441239.991 | - Less than 12 mm but not less than 6 mm in thickness | 6.0% | В7 | 5. | 5.3% | 4.5% | 3.8% | 3.0% | 2.3% | 1.5% | 0.8% | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
| 441239.992 | - Not less than 12 mm in thickness | 6.0% | В7 | 5. | 5.3% | 4.5% | 3.8% | 3.0% | 2.3% | 1.5% | 0.8% | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
| | Other | | | | | | | | | | | | | | | | | | | | | | | | |
| 4412.99 | Other | | | | | | | | | | | | | | | | | | | | | | | | |
| | 1 Laminated lumber | | | | | | | | | | | | | | | | | | | | | | | | |
| 441299.190 | - Other | 6.0% | В7 | 5. | 5.3% | 4.5% | 3.8% | 3.0% | 2.3% | 1.5% | 0.8% | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
| | 2 Other | | | | | | | | | | | | | | | | | | | | | | | | |
| 441299.990 | - Other | 6.0% | B10 | 5. | .5% | 4.9% | 4.4% | 3.8% | 3.3% | 2.7% | 2.2% | 1.6% | 1.1% | 0.5% | Free |

| | , | | | | 1 | 1 | 1 | | 1 | | | | 1 | 1 | 1 | 1 | 1 | | 1 | 1 | 1 | | 1 | 1 | |
|-------------|---|-----------|----------|------|----------|----------|----------|----------|----------|----------|----------|----------|----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|----------------------|
| Tariff line | Description | Base rate | Category | Note | 1st year | 2nd year | 3rd year | 4th year | 5th year | 6th year | 7th year | 8th year | 9th year | 10th year | 11th year | 12th year | 13th year | 14th year | 15th year | 16th year | 17th year | 18th year | 19th year | 20th year | As from 21st year |
| 44.16 | | | | | | | | | | | | | | | | | | | | | | | | | |
| | Casks, barrels, vats, tubs and other coopers' products and parts thereof, of wood, including staves | 2.2% | В7 | | 1.9% | 1.7% | 1.4% | 1.1% | 0.8% | 0.6% | 0.3% | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
| | Builders' joinery and carpentry of wood, including cellular wood panels, assembled flooring panels, shingles and shakes | | | | | | | | | | | | | | | | | | | | | | | | |
| 441860.000 | Posts and beams | 3.9% | В7 | | 3.4% | 2.9% | 2.4% | 2.0% | 1.5% | 1.0% | 0.5% | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
| | Other | | | | | | | | | | | | | | | | | | | | | | | | |
| 4418.91 | Of bamboo | | | | | | | | | | | | | | | | | | | | | | | | |
| | 2 Other | | | | | | | | | | | | | | | | | | | | | | | | |
| | (2) Other | | | | | | | | | | | | | | | | | | | | | | | | |
| | - Other | | | | | | | | | | | | | | | | | | | | | | | | |
| 441891.291 | Structural laminated lumber | 3.9% | В7 | | 3.4% | 2.9% | 2.4% | 2.0% | 1.5% | 1.0% | 0.5% | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
| 441891.299 | Other | 3.9% | В7 | | 3.4% | 2.9% | 2.4% | 2.0% | 1.5% | 1.0% | 0.5% | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
| 4418.99 | Other | | | | | | | | | | | | | | | | | | | | | | | | |
| | 2 Other | | | | | | | | | | | | | | | | | | | | | | | | |
| | (2) Other | | | | | | | | | | | | | | | | | | | | | | | | |
| | - Other | | | | | | | | | | | | | | | | | | | | | | | | |
| | Structural laminated lumber | | | | | | | | | | | | | | | | | | | | | | | | |
| 441899.231 | With a shorter side (width) of cross-section of not less than 15 cm in length and with a cross-sectional area of not less than 300 cm²; of non-rectangular and non-square cross-section | 3.9% | В7 | | 3.4% | 2.9% | 2.4% | 2.0% | 1.5% | 1.0% | 0.5% | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |

| Tariff line | Description | Base rate | Category | Note | 1st year | 2nd year | 3rd year | 4th year | 5th year | 6th year | 7th year | 8th year | 9th year | 10th year | 11th year | 12th year | 13th year | 14th year | 15th year | 16th year | 17th year | 18th year | 19th year | 20th year | As from 21st year |
|-------------|---|-----------|----------|------|----------|----------|----------|----------|----------|----------|----------|----------|----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|----------------------|
| 441899.232 | With a short side (width) of cross-section of not less than 7.5 cm in length and with a long side (depth) of cross-section of not less than 15 cm in length (other than those of 4418.99-231) | 3.9% | В7 | | 3.4% | 2.9% | 2.4% | 2.0% | 1.5% | 1.0% | 0.5% | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
| 441899.239 | Other | 3.9% | В7 | | 3.4% | 2.9% | 2.4% | 2.0% | 1.5% | 1.0% | 0.5% | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
| | Other | | | | | | | | | | | | | | | | | | | | | | | | |
| 441899.291 | Cross Laminated Timber (CLT) | 3.9% | В7 | | 3.4% | 2.9% | 2.4% | 2.0% | 1.5% | 1.0% | 0.5% | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
| 441899.299 | Other | 3.9% | В7 | | 3.4% | 2.9% | 2.4% | 2.0% | 1.5% | 1.0% | 0.5% | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
| | SECTION XI TEXTILES AND TEXTILE ARTICI | LES | | | | | | | | | | | | | | | | | | | | , | | | |
| | Chapter 50 Silk | | | | | | | | | | | | | | | | | | | | | | | | |
| 50.01 | | | | | | | | | | | | | | | | | | | | | | | | | |
| 5001.00 | Silk-worm cocoons suitable for reeling | | | | | | | | | | | | | | | | | | | | | | | | |

| | | | | | | 1 | | | 1 | | | | | | | | | | | | | | | | 4 6 21 |
|-------------|--|-------------|----------|------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|------------------|------------------|------------------|------------------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|----------------------|
| Tariff line | Description | Base rate | Category | Note | 1st year | 2nd year | 3rd year | 4th year | 5th year | 6th year | 7th year | 8th year | 9th year | 10th year | 11th year | 12th year | 13th year | 14th year | 15th year | 16th year | 17th year | 18th year | 19th year | 20th year | As from 21st year |
| | - Concerning the quantity of Silk-worm cocoons in this subheading (evaluated as Raw silk stipulated by a cabinet order) and the quantity of Raw silk in 5002.00-2, for the quantity within the limits of a tariff quota stipulated by a cabinet order which is effective at the time of import and under the conditions set out by relevant regulations which are effective at the time of import Note: The tariff quota shall be calculated on the basis of 798 ton, in consideration of the quantity of prospective domestic demand in the current fiscal year (April-March) with deduction of the quantity of prospective domestic production, international market situation and other relevant conditions, hereinafter referred to as "the Pooled Quota" in subheading 5002.00 | | Xq1 | | | | | | | | | | | | | | | | | | | | | | |
| 500100.090 | - Other | 2,523 yen/k | g B10 | | 2,293.64 yen/kg | 2,064.27 yen/kg | 1,834.91 yen/kg | 1,605.55 yen/kg | 1,376.18 yen/kg | 1,146.82 yen/kg | 917.45 yen/kg | 688.09 yen/kg | 458.73 yen/kg | 229.36 yen/kg | Free |
| 50.02 | | | | | | | | | | | | | | | | | | | | | | | | | |
| 5002.00 | Raw silk (not thrown) | | | | | | | | | | | | | | | | | | | | | | | | |
| | 2 Other | | | | | | | | | | | | | | | | | | | | | | | | |
| | - For "the Pooled Quota" | | | | | | | | | | | | | | | | | | | | | | | | |
| 500200.211 | Double cocoons silk | | Xq1 | | | | | | | | | | | | | | | | | | | | | | |
| | Other | | | | | | | | | | | | | | | | | | | | | | | | |
| 500200.215 | 20/22 denier | | Xq1 | | | | | | | | | | | | | | | | | | | | | | |
| 500200.216 | 26/29 denier | | Xq1 | | | | | | | | | | | | | | | | | | | | | | |
| 500200.217 | Other | | Xq1 | | | | | | | | | | | | | | | | | | | | | | |

| Tariff line | Description | Base rate | Category | Note 1st year | 2nd year | 3rd year | 4th year | 5th year | 6th year | 7th year | 8th year | 9th year | 10th year | 11th year | 12th year | 13th year | 14th year | 15th year | 16th year | 17th year | 18th year | 19th year | 20th year | As from 21st year |
|-------------|--|--------------|----------|-----------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|------------------|-----------|-------------|------------|-----------|-----------|-----------|-----------|-----------|----------------------|
| | - Other | | | | | | | | | | | | | | | | | | | | | | | |
| 500200.221 | Double cocoons silk | 6,978 yen/kg | B10 | 6,343.64 yen/kg | 5,709.27 yen/kg | 5,074.91 yen/kg | 4,440.55 yen/kg | 3,806.18 yen/kg | 3,171.82 yen/kg | 2,537.45 yen/kg | 1,903.09 yen/kg | 1,268.73 yen/kg | 634.36 yen/kg | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
| | Other | | | | | | | | | | | | | | | | | | | | | | | |
| 500200.225 | 20/22 denier | 6,978 yen/kg | B10 | 6,343.64 yen/kg | 5,709.27 yen/kg | 5,074.91 yen/kg | 4,440.55 yen/kg | 3,806.18 yen/kg | 3,171.82 yen/kg | 2,537.45 yen/kg | 1,903.09 yen/kg | 1,268.73 yen/kg | 634.36 yen/kg | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
| 500200.226 | 26/29 denier | 6,978 yen/kg | B12 | 6,441.23 yen/kg | 5,904.46 yen/kg | 5,367.69 yen/kg | 4,830.92 yen/kg | 4,294.15 yen/kg | 3,757.38 yen/kg | 3,220.62 yen/kg | 2,683.85 yen/kg | 2,147.08 yen/kg | 1,610.31 yen/kg | 1,073.54 yen/kg | 536.77 yen/kg | Free | Free | Free | Free | Free | Free | Free | Free | Free |
| 500200.227 | Other | 6,978 yen/kg | B10 | 6,343.64 yen/kg | 5,709.27 yen/kg | 5,074.91 yen/kg | 4,440.55 yen/kg | 3,806.18 yen/kg | 3,171.82 yen/kg | 2,537.45 yen/kg | 1,903.09 yen/kg | 1,268.73 yen/kg | 634.36 yen/kg | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
| | SECTION XII FOOTWEAR, HEADGEAR, UMBI | RELLAS, SUN | UMBREI | LLAS, WALKING-STICKS, | SEAT-STICK | S, WHIPS, RI | DING-CROPS | S AND PART | S THEREOF; | PREPARED I | EATHERS A | ND ARTICLE | S MADE THE | EREWITH; AI | RTIFICIAL FL | OWERS; AR | TICLES OF H | IUMAN HAIF | t | | | | | |
| | Chapter 64 Footwear, gaiters and the like; parts of s | uch articles | | | | | | | | | | | | | | | | | | | | | | |
| 64.01 | Waterproof footwear with outer soles and uppers of rubber or of plastics, the uppers of which are neither fixed to the sole nor assembled by stitching, riveting, nailing, screwing, plugging or similar processes | | | | | | | | | | | | | | | | | | | | | | | |
| 6401.10 | Footwear incorporating a protective metal toe- cap | | | | | | | | | | | | | | | | | | | | | | | |
| 640110.010 | 1 Ski-boots | 27.0% | B10 | 24.5% | 22.1% | 19.6% | 17.2% | 14.7% | 12.3% | 9.8% | 7.4% | 4.9% | 2.5% | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
| 640110.090 | 2 Other | 6.7% | B10 | 6.1% | 5.5% | 4.9% | 4.3% | 3.7% | 3.0% | 2.4% | 1.8% | 1.2% | 0.6% | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
| | Other footwear | | | | | | | | | | | | | | | | | | | | | | | |
| 6401.92 | Covering the ankle but not covering the knee | | | | | | | | | | | | | | | | | | | | | | | |
| 640192.010 | 1 Ski-boots | 27.0% | B10 | 24.5% | 22.1% | 19.6% | 17.2% | 14.7% | 12.3% | 9.8% | 7.4% | 4.9% | 2.5% | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
| 640192.090 | 2 Other | 6.7% | B10 | 6.1% | 5.5% | 4.9% | 4.3% | 3.7% | 3.0% | 2.4% | 1.8% | 1.2% | 0.6% | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |

| Tariff line | Description | Base rate | Category | Note | 1st year | 2nd year | 3rd year | 4th year | 5th year | 6th year | 7th year | 8th year | 9th year | 10th year | 11th year | 12th year | 13th year | 14th year | 15th year | 16th year | 17th year | 18th year | 19th year | 20th year | As from 21st year |
|-------------|--|-----------|----------|------|----------|----------|----------|----------|----------|----------|----------|----------|----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|----------------------|
| 640199.000 | Other | | | | | | | | | | | | | | | | | | | | | | | | |
| | - Covering the knee | 6.7% | B10 | | 6.1% | 5.5% | 4.9% | 4.3% | 3.7% | 3.0% | 2.4% | 1.8% | 1.2% | 0.6% | Free |
| | - Other | 8.0% | B10 | | 7.3% | 6.5% | 5.8% | 5.1% | 4.4% | 3.6% | 2.9% | 2.2% | 1.5% | 0.7% | Free |
| | Other footwear with outer soles and uppers of rubber or plastics | | | | | | | | | | | | | | | | | | | | | | | | |
| | Sports footwear | | | | | | | | | | | | | | | | | | | | | | | | |
| 6402.12 | Ski-boots, cross-country ski footwear and snowboard boots | | | | | | | | | | | | | | | | | | | | | | | | |
| 640212.010 | 1 Ski-boots | 27.0% | B10 | | 24.5% | 22.1% | 19.6% | 17.2% | 14.7% | 12.3% | 9.8% | 7.4% | 4.9% | 2.5% | Free |
| 640212.090 | 2 Snowboard boots | 8.0% | B10 | | 7.3% | 6.5% | 5.8% | 5.1% | 4.4% | 3.6% | 2.9% | 2.2% | 1.5% | 0.7% | Free |
| 640219.000 | Other | 6.7% | B10 | | 6.1% | 5.5% | 4.9% | 4.3% | 3.7% | 3.0% | 2.4% | 1.8% | 1.2% | 0.6% | Free |
| 640220.000 | Footwear with upper straps or thongs assembled to the sole by means of plugs | 6.7% | B10 | | 6.1% | 5.5% | 4.9% | 4.3% | 3.7% | 3.0% | 2.4% | 1.8% | 1.2% | 0.6% | Free |
| | Other footwear | | | | | | | | | | | | | | | | | | | | | | | | |
| 640291.000 | Covering the ankle | | | | | | | | | | | | | | | | | | | | | | | | |
| | - Incorporating a protective metal toe-cap | 6.7% | B10 | | 6.1% | 5.5% | 4.9% | 4.3% | 3.7% | 3.0% | 2.4% | 1.8% | 1.2% | 0.6% | Free |
| | - Other | 8.0% | B10 | | 7.3% | 6.5% | 5.8% | 5.1% | 4.4% | 3.6% | 2.9% | 2.2% | 1.5% | 0.7% | Free |
| 6402.99 | Other | | | | | | | | | | | | | | | | | | | | | | | | |
| 640299.010 | - Shoes | | | | | | | | | | | | | | | | | | | | | | | | |
| | Incorporating a protective metal toe-cap | 6.7% | B10 | | 6.1% | 5.5% | 4.9% | 4.3% | 3.7% | 3.0% | 2.4% | 1.8% | 1.2% | 0.6% | Free |
| | Other | 8.0% | B10 | | 7.3% | 6.5% | 5.8% | 5.1% | 4.4% | 3.6% | 2.9% | 2.2% | 1.5% | 0.7% | Free |
| | - Sandals | | | | | | | | | | | | | | | | | | | | | | | | |
| 640299.021 | Not covering the heels | | | | | | | | | | | | | | | | | | | | | | | | |
| | Incorporating a protective metal toe- | 6.7% | B15 | | 6.3% | 5.9% | 5.4% | 5.0% | 4.6% | 4.2% | 3.8% | 3.4% | 2.9% | 2.5% | 2.1% | 1.7% | 1.3% | 0.8% | 0.4% | Free | Free | Free | Free | Free | Free |
| | Other | 10.0% | B15 | | 9.4% | 8.8% | 8.1% | 7.5% | 6.9% | 6.3% | 5.6% | 5.0% | 4.4% | 3.8% | 3.1% | 2.5% | 1.9% | 1.3% | 0.6% | Free | Free | Free | Free | Free | Free |

| Tariff line | Description | Base rate | Category | Note 1st year | 2nd year | 3rd year | 4th year | 5th year | 6th year | 7th year | 8th year | 9th year | 10th year | 11th year | 12th year | 13th year | 14th year | 15th year | 16th year | 17th year | 18th year | 19th year | 20th year | As from 21st year |
|-------------|---|-----------|----------|---------------|----------|----------|----------|----------|----------|----------|----------|----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|----------------------|
| 640299.029 | Other | | | | | | | | | | | | | | | | | | | | | | | |
| | Incorporating a protective metal toe- cap | 6.7% | B15 | 6.3% | 5.9% | 5.4% | 5.0% | 4.6% | 4.2% | 3.8% | 3.4% | 2.9% | 2.5% | 2.1% | 1.7% | 1.3% | 0.8% | 0.4% | Free | Free | Free | Free | Free | Free |
| | Other | 10.0% | B15 | 9.4% | 8.8% | 8.1% | 7.5% | 6.9% | 6.3% | 5.6% | 5.0% | 4.4% | 3.8% | 3.1% | 2.5% | 1.9% | 1.3% | 0.6% | Free | Free | Free | Free | Free | Free |
| 640299.090 | - Other | | | | | | | | | | | | | | | | | | | | | | | |
| | Incorporating a protective metal toe-cap | 6.7% | B15 | 6.3% | 5.9% | 5.4% | 5.0% | 4.6% | 4.2% | 3.8% | 3.4% | 2.9% | 2.5% | 2.1% | 1.7% | 1.3% | 0.8% | 0.4% | Free | Free | Free | Free | Free | Free |
| | Other | 10.0% | B15 | 9.4% | 8.8% | 8.1% | 7.5% | 6.9% | 6.3% | 5.6% | 5.0% | 4.4% | 3.8% | 3.1% | 2.5% | 1.9% | 1.3% | 0.6% | Free | Free | Free | Free | Free | Free |
| | Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of leather | | | | | | | | | | | | | | | | | | | | | | | |
| | Sports footwear | | | | | | | | | | | | | | | | | | | | | | | |
| 6403.12 | Ski-boots, cross-country ski footwear and snowboard boots | | | | | | | | | | | | | | | | | | | | | | | |
| 640312.010 | 1 With outer soles of rubber, leather or composition leather | 27.0% | B10 | 24.5% | 22.1% | 19.6% | 17.2% | 14.7% | 12.3% | 9.8% | 7.4% | 4.9% | 2.5% | Free |
| 640312.090 | 2 Other | 30.0% | B10 | 27.3% | 24.5% | 21.8% | 19.1% | 16.4% | 13.6% | 10.9% | 8.2% | 5.5% | 2.7% | Free |
| 6403.19 | Other | | | | | | | | | | | | | | | | | | | | | | | |
| 640319.010 | 1 With outer soles of rubber, leather or composition leather | 27.0% | B10 | 24.5% | 22.1% | 19.6% | 17.2% | 14.7% | 12.3% | 9.8% | 7.4% | 4.9% | 2.5% | Free |
| 640319.090 | 2 Other | 30.0% | B10 | 27.3% | 24.5% | 21.8% | 19.1% | 16.4% | 13.6% | 10.9% | 8.2% | 5.5% | 2.7% | Free |
| 6403.20 | Footwear with outer soles of leather, and uppers which consist of leather straps across the instep and around the big toe | | | | | | | | | | | | | | | | | | | | | | | |

| | | | | | | | | • | | | | • | | , | | • | | • | | | | | | • | |
|-------------|--|-----------|----------|--|----------|----------|----------|----------|----------|----------|----------|----------|----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|----------------------|
| Tariff line | Description | Base rate | Category | Note | 1st year | 2nd year | 3rd year | 4th year | 5th year | 6th year | 7th year | 8th year | 9th year | 10th year | 11th year | 12th year | 13th year | 14th year | 15th year | 16th year | 17th year | 18th year | 19th year | 20th year | As from 21st year |
| | - House footwear | | | | | | | | | | | | | | | | | | | | | | | | |
| 640320.011 | For the quantity within the limits of a tariff quota stipulated by a cabinet order which is effective at the time of import and under the conditions set out by relevant regulations which are effective at the time of import (hereinafter in this Chapter referred to as "the Pooled Quota") Note: The tariff quota shall be calculated on the basis of 12,019,000 pairs and in consideration of imported quantity in the preceding fiscal year (April-March), international market situations and other relevant conditions and include the following items: (1) Footwear (excluding footwear for gymnastics, athletics or similar activities and slippers) of subheadings 6403.20 to 6403.99; (2) Footwear (excluding slippers) of subheading 6404.19, with uppers containing furskin and leather in part; (3) Footwear (excluding sports footwear, footwear for gymnastics, athletics or similar activities and slippers) of subheading 6404.20, with uppers containing furskin and leather in part or with outer soles of leather and uppers of leather in part; (4) Footwear (excluding sports footwear, footwear, footwear, footwear for gymnastics, athletics or similar activities and slippers) of subheading 6405.10 or 6405.90, with uppers of leather in part and outer soles of leather; (5) Footwear (excluding sports footwear, footwear for gymnastics, athletics or similar activities and slippers) of subheading 6405.90, with uppers containing | | | The originating goods classified under the out-of-quota tariff line (640320.012) will receive preferential tariff treatment without the limit of quota quantity set out for this tariff line (640320.011). | | | | | | | | | | | | | | | | | | | | | |
| | furskin and leather in part and outer soles of rubber, plastics, leather or composition leather | | | | | | | | | | | | | | | | | | | | | | | | |
| 640320.012 | Other | 24.0% | B10 | | 21.8% | 19.6% | 17.5% | 15.3% | 13.1% | 10.9% | 8.7% | 6.5% | 4.4% | 2.2% | Free |
| | - Other | | | | | | | | | | | | | | | | | | | | | | | | |

| Tariff line | Description | Base rate | Category | Note | 1st year | 2nd year | 3rd year | 4th year | 5th year | 6th year | 7th year | 8th year | 9th year | 10th year | 11th year | 12th year | 13th year | 14th year | 15th year | 16th year | 17th year | 18th year | 19th year | 20th year | As from 21st year |
|-------------|--|-----------|----------|--|----------|----------|----------|----------|----------|----------|----------|----------|----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|----------------------|
| 640320.021 | For "the Pooled Quota" | | Xq1 | The originating goods classified under the out-of-quota tariff line (640320.022) will receive preferential tariff treatment without the limit of quota quantity set out for this tariff line (640320.021). | | | | | | | | | | | | | | | | | | | | | |
| 640320.022 | Other | 21.6% | B10 | | 19.6% | 17.7% | 15.7% | 13.7% | 11.8% | 9.8% | 7.9% | 5.9% | 3.9% | 2.0% | Free |
| 6403.40 | Other footwear, incorporating a protective metal toe-cap | | | | | | | | | | | | | | | | | | | | | | | | |
| | - With outer soles of rubber, leather or composition leather | | | | | | | | | | | | | | | | | | | | | | | | |
| 640340.011 | For "the Pooled Quota" | | Xq1 | The originating goods classified under the out-of-quota tariff line (640340.012) will receive preferential tariff treatment without the limit of quota quantity set out for this tariff line (640340.011). | | | | | | | | | | | | | | | | | | | | | |

| Tariff line | Description | Base rate | Category | Note | 1st year | 2nd year | 3rd year | 4th year | 5th year | 6th year | 7th year | 8th year | 9th year | 10th year | 11th year | 12th year | 13th year | 14th year | 15th year | 16th year | 17th year | 18th year | 19th year | 20th year | As from 21st year |
|-------------|--|-----------|----------|--|----------|----------|----------|----------|----------|----------|----------|----------|----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|----------------------|
| 640340.012 | Other | 21.6% | B10 | | 19.6% | 17.7% | 15.7% | 13.7% | 11.8% | 9.8% | 7.9% | 5.9% | 3.9% | 2.0% | Free |
| | - Other | | | | | | | | | | | | | | | | | | | | | | | | |
| 640340.021 | For "the Pooled Quota" | | Xq1 | The originating goods classified under the out-of-quota tariff line (640340.022) will receive preferential tariff treatment without the limit of quota quantity set out for this tariff line (640340.021). | | | | | | | | | | | | | | | | | | | | | |
| 640340.022 | Other | 24.0% | B10 | | 21.8% | 19.6% | 17.5% | 15.3% | 13.1% | 10.9% | 8.7% | 6.5% | 4.4% | 2.2% | Free |
| | Other footwear with outer soles of leather | | | | | | | | | | | | | | | | | | | | | | | | |
| 6403.51 | Covering the ankle | | | | | | | | | | | | | | | | | | | | | | | | |
| | 1 House footwear | | | | | | | | | | | | | | | | | | | | | | | | |

| Tariff line | Description | Base rate | Category | Note | 1st year | 2nd year | 3rd year | 4th year | 5th year | 6th year | 7th year | 8th year | 9th year | 10th year | 11th year | 12th year | 13th year | 14th year | 15th year | 16th year | 17th year | 18th year | 19th year | 20th year | As from 21st year |
|-------------|--|-----------|----------|--|----------|----------|----------|----------|----------|----------|----------|----------|----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|----------------------|
| 640351.011 | - For "the Pooled Quota" | | Xq1 | The originating goods classified under the out-of-quota tariff line (640351.012) will receive preferential tariff treatment without the limit of quota quantity set out for this tariff line (640351.011). | | | | | | | | | | | | | | | | | | | | | |
| 640351.012 | - Other | 24.0% | B10 | | 21.8% | 19.6% | 17.5% | 15.3% | 13.1% | 10.9% | 8.7% | 6.5% | 4.4% | 2.2% | Free |
| | 2 Other | | | | | | | | | | | | | | | | | | | | | | | | |
| 640351.021 | (1) Footwear for gymnastics, athletics or similar activities | 27.0% | B10 | | 24.5% | 22.1% | 19.6% | 17.2% | 14.7% | 12.3% | 9.8% | 7.4% | 4.9% | 2.5% | Free |
| | (2) Other | | | | | | | | | | | | | | | | | | | | | | | | |
| 640351.022 | - For "the Pooled Quota" | | Xq1 | The originating goods classified under the out-of-quota tariff line (640351.029) will receive preferential tariff treatment without the limit of quota quantity set out for this tariff line (640351.022). | | | | | | | | | | | | | | | | | | | | | |

| Tariff line | Description | Base rate | Category | Note | 1st year | 2nd year | 3rd year | 4th year | 5th year | 6th year | 7th year | 8th year | 9th year | 10th year | 11th year | 12th year | 13th year | 14th year | 15th year | 16th year | 17th year | 18th year | 19th year | 20th year | As from 21st year |
|-------------|--|-----------|----------|--|----------|----------|----------|----------|----------|----------|----------|----------|----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|----------------------|
| 640351.029 | - Other | 21.6% | B10 | | 19.6% | 17.7% | 15.7% | 13.7% | 11.8% | 9.8% | 7.9% | 5.9% | 3.9% | 2.0% | Free |
| 6403.59 | Other | | | | | | | | | | | | | | | | | | | | | | | | |
| | 1 Slippers or other house footwear | | | | | | | | | | | | | | | | | | | | | | | | |
| 640359.011 | (1) Slippers | 30.0% | B15 | | 28.1% | 26.3% | 24.4% | 22.5% | 20.6% | 18.8% | 16.9% | 15.0% | 13.1% | 11.3% | 9.4% | 7.5% | 5.6% | 3.8% | 1.9% | Free | Free | Free | Free | Free | Free |
| | (2) Other | | | | | | | | | | | | | | | | | | | | | | | | |
| 640359.012 | - For "the Pooled Quota" | | Xq1 | The originating goods classified under the out-of-quota tariff line (640359.019) will receive preferential tariff treatment without the limit of quota quantity set out for this tariff line (640359.012). | | | | | | | | | | | | | | | | | | | | | |
| 640359.019 | - Other | 24.0% | B10 | | 21.8% | 19.6% | 17.5% | 15.3% | 13.1% | 10.9% | 8.7% | 6.5% | 4.4% | 2.2% | Free |
| | 2 Other | | | | | | | | | | | | | | | | | | | | | | | | |
| 640359.020 | (1) Footwear for gymnastics, athletics or similar activities | 27.0% | B10 | | 24.5% | 22.1% | 19.6% | 17.2% | 14.7% | 12.3% | 9.8% | 7.4% | 4.9% | 2.5% | Free |
| | (2) Other | | | | | | | | | | | | | | | | | | | | | | | | |
| | - For "the Pooled Quota" | | | | | | | | | | | | | | | | | | | | | | | | |
| | With an insole over 19 cm | | | | | | | | | | | | | | | | | | | | | | | | |

| Tariff line | Description | Base rate | Category | Note | 1st year | 2nd year | 3rd year | 4th year | 5th year | 6th year | 7th year | 8th year | 9th year | 10th year | 11th year | 12th year | 13th year | 14th year | 15th year | 16th year | 17th year | 18th year | 19th year | 20th year | As from 21st year |
|-------------|-------------|-----------|----------|--|----------|----------|----------|----------|----------|----------|----------|----------|----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|----------------------|
| 640359.044 | For men | | Xq1 | The originating goods classified under the out-of-quota tariff line (640359.104) will receive preferential tariff treatment without the limit of quota quantity set out for this tariff line (640359.044). | | | | | | | | | | | | | | | | | | | | | |
| 640359.045 | For women | | Xq1 | The originating goods classified under the out-of-quota tariff line (640359.105) will receive preferential tariff treatment without the limit of quota quantity set out for this tariff line (640359.045). | | | | | | | | | | | | | | | | | | | | | |

| Tariff line | Description | Base rate | Category | Note | 1st year | 2nd year | 3rd year | 4th year | 5th year | 6th year | 7th year | 8th year | 9th year | 10th year | 11th year | 12th year | 13th year | 14th year | 15th year | 16th year | 17th year | 18th year | 19th year | 20th year | As from 21st year |
|-------------|--|-----------|----------|--|----------|----------|----------|----------|----------|----------|----------|----------|----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|----------------------|
| 640359.049 | Other | | Xq1 | The originating goods classified under the out-of-quota tariff line (640359.111 or 640359.119) will receive preferential tariff treatment without the limit of quota quantity set out for this tariff line (640359.049). | | | | | | | | | | | | | | | | | | | | | |
| | - Other | | | , , | | | | | | | | | | | | | | | | | | | | | |
| | With an insole over 19 cm | | | | | | | | | | | | | | | | | | | | | | | | |
| 640359.104 | For men | 21.6% | B10 | | 19.6% | 17.7% | 15.7% | 13.7% | 11.8% | 9.8% | 7.9% | 5.9% | 3.9% | 2.0% | Free |
| 640359.105 | For women | 21.6% | B10 | | 19.6% | 17.7% | 15.7% | 13.7% | 11.8% | 9.8% | 7.9% | 5.9% | 3.9% | 2.0% | Free |
| | Other | | | | | | | | | | | | | | | | | | | | | | | | |
| 640359.111 | Footwear made on a base or platform of wood, not having an inner sole or a protective metal toe-cap | 21.6% | B10 | | 19.6% | 17.7% | 15.7% | 13.7% | 11.8% | 9.8% | 7.9% | 5.9% | 3.9% | 2.0% | Free |
| 640359.119 | Other | 21.6% | B10 | | 19.6% | 17.7% | 15.7% | 13.7% | 11.8% | 9.8% | 7.9% | 5.9% | 3.9% | 2.0% | Free |
| | Other footwear | | | | | | | | | | | | | | | | | | | | | | | | |
| 6403.91 | Covering the ankle | | | | | | | | | | | | | | | | | | | | | | | | |
| | 1 Footwear with outer soles of rubber or composition leather (excluding house footwear) | | | | | | | | | | | | | | | | | | | | | | | | |

| Tariff line | Description | Base rate | Category | Note | 1st year | 2nd year | 3rd year | 4th year | 5th year | 6th year | 7th year | 8th year | 9th year | 10th year | 11th year | 12th year | 13th year | 14th year | 15th year | 16th year | 17th year | 18th year | 19th year | 20th year | As from 21st year |
|-------------|--|-----------|----------|--|----------|----------|----------|----------|----------|----------|----------|----------|----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|----------------------|
| 640391.011 | (1) Footwear for gymnastics, athletics or similar activities | 27.0% | B10 | | 24.5% | 22.1% | 19.6% | 17.2% | 14.7% | 12.3% | 9.8% | 7.4% | 4.9% | 2.5% | Free |
| | (2) Other | | | | | | | | | | | | | | | | | | | | | | | | |
| 640391.012 | - For "the Pooled Quota" | | Xq1 | The originating goods classified under the out-of-quota tariff line (640391.019) will receive preferential tariff treatment without the limit of quota quantity set out for this tariff line (640391.012). | | | | | | | | | | | | | | | | | | | | | |
| 640391.019 | - Other | 21.6% | B10 | | 19.6% | 17.7% | 15.7% | 13.7% | 11.8% | 9.8% | 7.9% | 5.9% | 3.9% | 2.0% | Free |
| | 2 Other | | | | | | | | | | | | | | | | | | | | | | | | |
| 640391.021 | (1) Footwear for gymnastics, athletics or similar activities | 30.0% | B15 | | 28.1% | 26.3% | 24.4% | 22.5% | 20.6% | 18.8% | 16.9% | 15.0% | 13.1% | 11.3% | 9.4% | 7.5% | 5.6% | 3.8% | 1.9% | Free | Free | Free | Free | Free | Free |
| | (2) Other | | | | | | | | | | | | | | | | | | | | | | | | |

| | 1 | | , | 1 | 1 | | | | | | | 1 | | 1 | | 1 | | | | | 1 | | , | 1 | |
|-------------|--|-----------|----------|--|----------|----------|----------|----------|----------|----------|----------|----------|----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|----------------------|
| Tariff line | Description | Base rate | Category | Note | 1st year | 2nd year | 3rd year | 4th year | 5th year | 6th year | 7th year | 8th year | 9th year | 10th year | 11th year | 12th year | 13th year | 14th year | 15th year | 16th year | 17th year | 18th year | 19th year | 20th year | As from 21st year |
| 640391.022 | - For "the Pooled Quota" | | Xq1 | The originating goods classified under the out-of-quota tariff line (640391.029) will receive preferential tariff treatment without the limit of quota quantity set out for this tariff line (640391.022). | | | | | | | | | | | | | | | | | | | | | |
| 640391.029 | - Other | 24.0% | B10 | | 21.8% | 19.6% | 17.5% | 15.3% | 13.1% | 10.9% | 8.7% | 6.5% | 4.4% | 2.2% | Free |
| 6403.99 | Other | | | | | | | | | | | | | | | | | | | | | | | | |
| | Footwear with outer soles of rubber or composition leather (excluding Slippers and other house footwear) | | | | | | | | | | | | | | | | | | | | | | | | |
| 640399.011 | (1) Footwear for gymnastics, athletics or similar activities | 27.0% | B15 | | 25.3% | 23.6% | 21.9% | 20.3% | 18.6% | 16.9% | 15.2% | 13.5% | 11.8% | 10.1% | 8.4% | 6.8% | 5.1% | 3.4% | 1.7% | Free | Free | Free | Free | Free | Free |
| | (2) Other | | | | | | | | | | | | | | | | | | | | | | | | |
| | - For "the Pooled Quota" | | | | | | | | | | | | | | | | | | | | | | | | |
| | With an insole over 19 cm | | | | | | | | | | | | | | | | | | | | | | | | |

| Tariff line | Description | Base rate | Category | Note | 1st year | 2nd year | 3rd year | 4th year | 5th year | 6th year | 7th year | 8th year | 9th year | 10th year | 11th year | 12th year | 13th year | 14th year | 15th year | 16th year | 17th year | 18th year | 19th year | 20th year | As from 21st year |
|-------------|-------------|-----------|----------|--|----------|----------|----------|----------|----------|----------|----------|----------|----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|----------------------|
| 640399.012 | For men | | Xq1 | The originating goods classified under the out-of-quota tariff line (640399.015) will receive preferential tariff treatment without the limit of quota quantity set out for this tariff line (640399.012). | | | | | | | | | | | | | | | | | | | | | |
| 640399.013 | For women | | Xq1 | The originating goods classified under the out-of-quota tariff line (640399.016) will receive preferential tariff treatment without the limit of quota quantity set out for this tariff line (640399.013). | | | | | | | | | | | | | | | | | | | | | |

| Tariff line | Description | Base rate | Category | Note | 1st year | 2nd year | 3rd year | 4th year | 5th year | 6th year | 7th year | 8th year | 9th year | 10th year | 11th year | 12th year | 13th year | 14th year | 15th year | 16th year | 17th year | 18th year | 19th year | 20th year | As from 21st year |
|-------------|--|-----------|----------|--|----------|----------|----------|----------|----------|----------|----------|----------|----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|----------------------|
| 640399.014 | Other | | Xq1 | The originating goods classified under the out-of-quota tariff line (640399.031 or 640399.039) will receive preferential tariff treatment without the limit of quota quantity set out for this tariff line (640399.014). | | | | | | | | | | | | | | | | | | | | | |
| | - Other | | | | | | | | | | | | | | | | | | | | | | | | |
| | With an insole over 19 cm | | | | | | | | | | | | | | | | | | | | | | | | |
| 640399.015 | For men | 21.6% | B10 | | 19.6% | 17.7% | 15.7% | 13.7% | 11.8% | 9.8% | 7.9% | 5.9% | 3.9% | 2.0% | Free |
| 640399.016 | For women | 21.6% | B10 | | 19.6% | 17.7% | 15.7% | 13.7% | 11.8% | 9.8% | 7.9% | 5.9% | 3.9% | 2.0% | Free |
| | Other | | | | | | | | | | | | | | | | | | | | | | | | |
| 640399.031 | Footwear made on a base or platform of wood, not having an inner sole or a protective metal toe-cap | 21.6% | B10 | | 19.6% | 17.7% | 15.7% | 13.7% | 11.8% | 9.8% | 7.9% | 5.9% | 3.9% | 2.0% | Free |
| 640399.039 | Other | 21.6% | B10 | | 19.6% | 17.7% | 15.7% | 13.7% | 11.8% | 9.8% | 7.9% | 5.9% | 3.9% | 2.0% | Free |

| Tariff line | Description | Base rate | Category | Note | 1st year | 2nd year | 3rd year | 4th year | 5th year | 6th year | 7th year | 8th year | 9th year | 10th year | 11th year | 12th year | 13th year | 14th year | 15th year | 16th year | 17th year | 18th year | 19th year | 20th year | As from 21st |
|-------------|---|-----------|----------|--|----------|----------|----------|----------|----------|----------|------------|----------|----------|-----------|-----------|-----------|-----------|-----------|-----------|------------|-----------|-----------|-----------|-----------|--------------|
| Tarm inic | Description | Dasc rate | Category | Note | 1st year | 2nd year | ord year | 4th year | Jui year | our year | 7 til year | our year | 7th year | Tour year | 11th year | 12th year | 15th year | 14th year | 15th year | Total year | 17th year | Tour year | 17th year | 20th year | year |
| | 2 Other | | | | | | | | | | | | | | | | | | | | | | | | |
| 640399.021 | (1) Slippers; footwear for gymnastics, athletics or similar activities | 30.0% | B15 | | 28.1% | 26.3% | 24.4% | 22.5% | 20.6% | 18.8% | 16.9% | 15.0% | 13.1% | 11.3% | 9.4% | 7.5% | 5.6% | 3.8% | 1.9% | Free | Free | Free | Free | Free | Free |
| | (2) Other | | | | | | | | | | | | | | | | | | | | | | | | |
| 640399.022 | - For "the Pooled Quota" | | Xq1 | The originating goods classified under the out-of-quota tariff line (640399.029) will receive preferential tariff treatment without the limit of quota quantity set out for this tariff line (640399.022). | | | | | | | | | | | | | | | | | | | | | |
| 640399.029 | - Other | 24.0% | B10 | | 21.8% | 19.6% | 17.5% | 15.3% | 13.1% | 10.9% | 8.7% | 6.5% | 4.4% | 2.2% | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
| 64.04 | Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of textile materials | | | | | | | | | | | | | | | | | | | | | | | | |
| | Footwear with outer soles of rubber or plastics | | | | | | | | | | | | | | | | | | | | | | | | |
| 640411.000 | Sports footwear; tennis shoes, basketball shoes, gym shoes, training shoes and the like | 8.0% | B10 | | 7.3% | 6.5% | 5.8% | 5.1% | 4.4% | 3.6% | 2.9% | 2.2% | 1.5% | 0.7% | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |

| Tariff line | Description | Base rate | Category | Note | 1st year | 2nd year | 3rd year | 4th year | 5th year | 6th year | 7th year | 8th year | 9th year | 10th year | 11th year | 12th year | 13th year | 14th year | 15th year | 16th year | 17th year | 18th year | 19th year | 20th year | As from 21s year |
|-------------|---|-----------|----------|--|----------|----------|----------|----------|----------|----------|----------|----------|----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|---------------------|
| 6404.19 | Other | | | | | | | | | | | | | | | | | | | | | | | | |
| | 1 With uppers containing furskin | | | | | | | | | | | | | | | | | | | | | | | | |
| | (1) With the uppers of leather in part (excluding slippers) | | | | | | | | | | | | | | | | | | | | | | | | |
| 640419.111 | - For "the Pooled Quota" | | Xq1 | The originating goods classified under the out-of-quota tariff line (640419.119) will receive preferential tariff treatment without the limit of quota quantity set out for this tariff line (640419.111). | | | | | | | | | | | | | | | | | | | | | |
| 640419.119 | - Other | 24.0% | B10 | | 21.8% | 19.6% | 17.5% | 15.3% | 13.1% | 10.9% | 8.7% | 6.5% | 4.4% | 2.2% | Free |
| 640419.190 | (2) Other | 30.0% | B15 | | 28.1% | 26.3% | 24.4% | 22.5% | 20.6% | 18.8% | 16.9% | 15.0% | 13.1% | 11.3% | 9.4% | 7.5% | 5.6% | 3.8% | 1.9% | Free | Free | Free | Free | Free | Free |
| | 2 Other | | | _ | | | | | | | | | | | | | | | | | | | | | |
| 640419.210 | - Jikatabi | 6.7% | B10 | | 6.1% | 5.5% | 4.9% | 4.3% | 3.7% | 3.0% | 2.4% | 1.8% | 1.2% | 0.6% | Free |
| 640419.220 | - Canvas shoes | 6.7% | B10 | | 6.1% | 5.5% | 4.9% | 4.3% | 3.7% | 3.0% | 2.4% | 1.8% | 1.2% | 0.6% | Free |

| Tariff line | Description | Base rate | Category | Note | 1st year | 2nd year | 3rd year | 4th year | 5th year | 6th year | 7th year | 8th year | 9th year | 10th year | 11th year | 12th year | 13th year | 14th year | 15th year | 16th year | 17th year | 18th year | 19th year | 20th year | As from 21st year |
|-------------|--|-----------|----------|--|----------|----------|----------|----------|----------|----------|----------|----------|----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|----------------------|
| 640419.290 | - Other | 8.0% | B10 | | 7.3% | 6.5% | 5.8% | 5.1% | 4.4% | 3.6% | 2.9% | 2.2% | 1.5% | 0.7% | Free |
| 6404.20 | Footwear with outer soles of leather or composition leather | | | | | | | | | | | | | | | | | | | | | | | | |
| | 1 With uppers containing furskin | | | | | | | | | | | | | | | | | | | | | | | | |
| | (1) With uppers of leather in part (excluding sports footwear, footwear for gymnastics, athletics or similar activities and slippers) | | | | | | | | | | | | | | | | | | | | | | | | |
| 640420.111 | - For "the Pooled Quota" | | Xq1 | The originating goods classified under the out-of-quota tariff line (640420.119) will receive preferential tariff treatment without the limit of quota quantity set out for this tariff line (640420.111). | | | | | | | | | | | | | | | | | | | | | |
| 640420.119 | - Other | 24.0% | B10 | | 21.8% | 19.6% | 17.5% | 15.3% | 13.1% | 10.9% | 8.7% | 6.5% | 4.4% | 2.2% | Free |
| 640420.190 | (2) Other | 30.0% | B15 | | 28.1% | 26.3% | 24.4% | 22.5% | 20.6% | 18.8% | 16.9% | 15.0% | 13.1% | 11.3% | 9.4% | 7.5% | 5.6% | 3.8% | 1.9% | Free | Free | Free | Free | Free | Free |
| | 2 With outer soles of leather (excluding those with uppers containing furskin) | | | | | | | | | | | | | | | | | | | | | | | | |
| | (1) Canvas shoes | | | | | | | | | | | | | | | | | | | | | | | | |
| | A With uppers of leather in part (excluding sports footwear and footwear for gymnastics, athletics or similar activities) | | | | | | | | | | | | | | | | | | | | | | | | |

| Tariff line | Description | Base rate | Category | Note | 1st year | 2nd year | 3rd year | 4th year | 5th year | 6th year | 7th year | 8th year | 9th year | 10th year | 11th year | 12th year | 13th year | 14th year | 15th year | 16th year | 17th year | 18th year | 19th year | 20th year | As from 21st |
|-------------|--|-----------|----------|--|----------|----------|----------|-----------|----------|----------|-----------|-----------|----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|--------------|
| 640420.211 | - For "the Pooled Quota" | Dase rate | Category | The originating goods classified under the out- | ist year | 2nd year | siu year | 4tii yeai | 3th year | om year | 7tii yeai | otti yeai | 9th year | Tom year | 11th year | 12th year | 15th year | 14m year | 13th year | 16th year | 17th year | 18th year | 19th year | 20th year | year |
| | | | Xq1 | under the out- of-quota tariff line (640420.212) will receive preferential tariff treatment without the limit of quota quantity set out for this tariff line (640420.211). | | | | | | | | | | | | | | | | | | | | | |
| 640420.212 | - Other | 17.3% | B10 | | 15.7% | 14.2% | 12.6% | 11.0% | 9.4% | 7.9% | 6.3% | 4.7% | 3.1% | 1.6% | Free |
| 640420.219 | B Other | 21.6% | B15 | | 20.3% | 18.9% | 17.6% | 16.2% | 14.9% | 13.5% | 12.2% | 10.8% | 9.5% | 8.1% | 6.8% | 5.4% | 4.1% | 2.7% | 1.4% | Free | Free | Free | Free | Free | Free |
| | (2) Other | | | | | | | | | | | | | | | | | | | | | | | | |
| | A With uppers of leather in part (excluding sports footwear, footwear for gymnastics, athletics or similar activities and slippers) | | | | | | | | | | | | | | | | | | | | | | | | |
| 640420.221 | - For "the Pooled Quota" | | Xq1 | The originating goods classified under the out-of-quota tariff line (640420.222) will receive preferential tariff treatment without the limit of quota quantity set out for this tariff line (640420.221). | | | | | | | | | | | | | | | | | | | | | |

| Tariff line | Description | Base rate | Category | Note 1st year | r 2nd year | 3rd year | 4th year | 5th year | 6th year | 7th year | 8th year | 9th year | 10th year | 11th year | 12th year | 13th year | 14th year | 15th year | 16th year | 17th year | 18th year | 19th year | 20th year | As from 21st year |
|-------------|--|-----------|----------|--|------------|----------|----------|----------|----------|----------|----------|----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|----------------------|
| 640420.222 | - Other | 24.0% | B10 | 21.8% | 19.6% | 17.5% | 15.3% | 13.1% | 10.9% | 8.7% | 6.5% | 4.4% | 2.2% | Free |
| 640420.229 | B Other | 30.0% | B15 | 28.1% | 26.3% | 24.4% | 22.5% | 20.6% | 18.8% | 16.9% | 15.0% | 13.1% | 11.3% | 9.4% | 7.5% | 5.6% | 3.8% | 1.9% | Free | Free | Free | Free | Free | Free |
| 640420.300 | 3 Other | 6.7% | B10 | 6.1% | 5.5% | 4.9% | 4.3% | 3.7% | 3.0% | 2.4% | 1.8% | 1.2% | 0.6% | Free |
| 64.05 C | Other footwear | | | | | | | | | | | | | | | | | | | | | | | |
| 6405.10 | With uppers of leather or composition leather | | | | | | | | | | | | | | | | | | | | | | | |
| | 1 With outer soles of leather and uppers of composition leather | | | | | | | | | | | | | | | | | | | | | | | |
| | (1) With uppers of leather in part (excluding sports footwear, footwear for gymnastics, athletics or similar activities and slippers) | | | | | | | | | | | | | | | | | | | | | | | |
| 640510.111 | - For "the Pooled Quota" | | | The originating goods classified under the out-of-quota tariff line (640510.119) will receive preferential tariff treatment without the limit of quota quantity set out for this tariff line (640510.111). | | | | | | | | | | | | | | | | | | | | |
| 640510.119 | - Other | 24.0% | B10 | 21.8% | 19.6% | 17.5% | 15.3% | 13.1% | 10.9% | 8.7% | 6.5% | 4.4% | 2.2% | Free |

| | | 1 | | | | | | | 1 | | | | 1 | | | | | | | 1 | | | | ı | |
|-------------|--|-----------|----------|--|----------|----------|----------|----------|----------|----------|----------|----------|----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|----------------------|
| Tariff line | Description | Base rate | Category | Note | 1st year | 2nd year | 3rd year | 4th year | 5th year | 6th year | 7th year | 8th year | 9th year | 10th year | 11th year | 12th year | 13th year | 14th year | 15th year | 16th year | 17th year | 18th year | 19th year | 20th year | As from 21st year |
| 640510.190 | (2) Other | 30.0% | B15 | | 28.1% | 26.3% | 24.4% | 22.5% | 20.6% | 18.8% | 16.9% | 15.0% | 13.1% | 11.3% | 9.4% | 7.5% | 5.6% | 3.8% | 1.9% | Free | Free | Free | Free | Free | Free |
| 640510.200 | 2 With outer soles of rubber, plastics or composition leather and uppers of composition leather | 8.0% | B10 | | 7.3% | 6.5% | 5.8% | 5.1% | 4.4% | 3.6% | 2.9% | 2.2% | 1.5% | 0.7% | Free |
| 640510.300 | 3 Other | 3.4% | B10 | | 3.1% | 2.8% | 2.5% | 2.2% | 1.9% | 1.5% | 1.2% | 0.9% | 0.6% | 0.3% | Free |
| 640520.000 | With uppers of textile materials | 3.4% | B10 | | 3.1% | 2.8% | 2.5% | 2.2% | 1.9% | 1.5% | 1.2% | 0.9% | 0.6% | 0.3% | Free |
| 6405.90 | Other | | | | | | | | | | | | | | | | | | | | | | | | |
| | 1 With outer soles of rubber, plastics, leather or composition leather | | | | | | | | | | | | | | | | | | | | | | | | |
| | (1) With uppers containing furskin | | | | | | | | | | | | | | | | | | | | | | | | |
| | A With uppers of leather in part (excluding sports footwear, footwear for gymnastics, athletics or similar activities and slippers) | | | | | | | | | | | | | | | | | | | | | | | | |
| 640590.111 | - For "the Pooled Quota" | | Xq1 | The originating goods classified under the out-of-quota tariff line (640590.112) will receive preferential tariff treatment without the limit of quota quantity set out for this tariff line (640590.111). | | | | | | | | | | | | | | | | | | | | | |

| Tariff line | Description | Base rate | Category | Note | 1st year | 2nd year | 3rd year | 4th year | 5th year | 6th year | 7th year | 8th year | 9th year | 10th year | 11th year | 12th year | 13th year | 14th year | 15th year | 16th year | 17th year | 18th year | 19th year | 20th year | As from 21st year |
|-------------|--|-----------|----------|--|----------|----------|----------|----------|----------|----------|----------|----------|----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|----------------------|
| 640590.112 | - Other | 24.0% | B10 | | 21.8% | 19.6% | 17.5% | 15.3% | 13.1% | 10.9% | 8.7% | 6.5% | 4.4% | 2.2% | Free |
| 640590.119 | B Other | 30.0% | B15 | | 28.1% | 26.3% | 24.4% | 22.5% | 20.6% | 18.8% | 16.9% | 15.0% | 13.1% | 11.3% | 9.4% | 7.5% | 5.6% | 3.8% | 1.9% | Free | Free | Free | Free | Free | Free |
| | (2) Other | | | | | | | | | | | | | | | | | | | | | | | | |
| | A With outer soles of leather | | | | | | | | | | | | | | | | | | | | | | | | |
| | (a) With uppers of leather in part (excluding sports footwear, footwear for gymnastics, athletics or similar activities and slippers) | | | | | | | | | | | | | | | | | | | | | | | | |
| 640590.121 | - For "the Pooled Quota" | | Xq1 | The originating goods classified under the out-of-quota tariff line (640590.122) will receive preferential tariff treatment without the limit of quota quantity set out for this tariff line (640590.121). | | | | | | | | | | | | | | | | | | | | | |
| 640590.122 | - Other | 24.0% | B10 | | 21.8% | 19.6% | 17.5% | 15.3% | 13.1% | 10.9% | 8.7% | 6.5% | 4.4% | 2.2% | Free |
| 640590.128 | (b) Other | 30.0% | B15 | | 28.1% | 26.3% | 24.4% | 22.5% | 20.6% | 18.8% | 16.9% | 15.0% | 13.1% | 11.3% | 9.4% | 7.5% | 5.6% | 3.8% | 1.9% | Free | Free | Free | Free | Free | Free |
| 640590.129 | B Other | 8.0% | B10 | | 7.3% | 6.5% | 5.8% | 5.1% | 4.4% | 3.6% | 2.9% | 2.2% | 1.5% | 0.7% | Free |
| 640590.200 | 2 Other | 3.4% | B10 | | 3.1% | 2.8% | 2.5% | 2.2% | 1.9% | 1.5% | 1.2% | 0.9% | 0.6% | 0.3% | Free |

| Tariff line | Description | Base rate | Category | Note | 1st year | 2nd year | 3rd year | 4th year | 5th year | 6th year | 7th year | 8th year | 9th year | 10th year | 11th year | 12th year | 13th year | 14th year | 15th year | 16th year | 17th year | 18th year | 19th year | 20th year | As from 21st |
|-------------|---|-----------|----------|------|----------|-----------|----------|-----------|----------|----------|-----------|----------|----------|-----------|-----------|------------|-----------|------------|-----------|------------|-----------|-----------|-----------|-----------|--------------|
| Tarrii iiic | Description | Dasc rate | Category | Note | 1st year | Ziid year | 31d year | 4tii yeai | Jui year | our year | /tii yeai | our year | our year | Tour year | Trui yeai | 12tii yeai | 15th year | 14tii yeai | 15th year | Totti year | 17th year | 16th year | 19th year | 20th year | year |
| | Parts of footwear (including uppers whether or not attached to soles other than outer soles); removable in-soles, heel cushions and similar articles; gaiters, leggings and similar articles, and parts thereof | | | | | | | | | | | | | | | | | | | | | | | | |
| 6406.10 | Uppers and parts thereof, other than stiffeners | | | | | | | | | | | | | | | | | | | | | | | | |
| | 1 Of leather or containing furskin | | | | | | | | | | | | | | | | | | | | | | | 1 | |
| 640610.110 | - Uppers | 25.0% | B15 | | 23.4% | 21.9% | 20.3% | 18.8% | 17.2% | 15.6% | 14.1% | 12.5% | 10.9% | 9.4% | 7.8% | 6.3% | 4.7% | 3.1% | 1.6% | Free | Free | Free | Free | Free | Free |
| 640610.190 | - Other | 25.0% | B15 | | 23.4% | 21.9% | 20.3% | 18.8% | 17.2% | 15.6% | 14.1% | 12.5% | 10.9% | 9.4% | 7.8% | 6.3% | 4.7% | 3.1% | 1.6% | Free | Free | Free | Free | Free | Free |
| 640610.200 | 2 Other | 3.4% | B10 | | 3.1% | 2.8% | 2.5% | 2.2% | 1.9% | 1.5% | 1.2% | 0.9% | 0.6% | 0.3% | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
| 640620.000 | Outer soles and heels, of rubber or plastics | 3.4% | B10 | | 3.1% | 2.8% | 2.5% | 2.2% | 1.9% | 1.5% | 1.2% | 0.9% | 0.6% | 0.3% | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
| 6406.90 | Other | | | | | | | | | | | | | | | | | | | | | | | | |
| | 1 Of leather or containing furskin | | | | | | | | | | | | | | | | | | | | | | | | |
| 640690.110 | - Of leather, whether or not containing furskin | 25.0% | B15 | | 23.4% | 21.9% | 20.3% | 18.8% | 17.2% | 15.6% | 14.1% | 12.5% | 10.9% | 9.4% | 7.8% | 6.3% | 4.7% | 3.1% | 1.6% | Free | Free | Free | Free | Free | Free |
| | - Other | | | | | | | | | | | | | | | | | | | | | | | ! | |
| 640690.121 | Of wood | 25.0% | B15 | | 23.4% | 21.9% | 20.3% | 18.8% | 17.2% | 15.6% | 14.1% | 12.5% | 10.9% | 9.4% | 7.8% | 6.3% | 4.7% | 3.1% | 1.6% | Free | Free | Free | Free | Free | Free |
| 640690.129 | Of other materials | 25.0% | B15 | | 23.4% | 21.9% | 20.3% | 18.8% | 17.2% | 15.6% | 14.1% | 12.5% | 10.9% | 9.4% | 7.8% | 6.3% | 4.7% | 3.1% | 1.6% | Free | Free | Free | Free | Free | Free |
| | 2 Other | | | | | | | | | | | | | | | | | | | | | | | | |
| 640690.210 | - Of wood | 3.4% | B10 | | 3.1% | 2.8% | 2.5% | 2.2% | 1.9% | 1.5% | 1.2% | 0.9% | 0.6% | 0.3% | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
| 640690.290 | - Of other materials | 3.4% | B10 | · | 3.1% | 2.8% | 2.5% | 2.2% | 1.9% | 1.5% | 1.2% | 0.9% | 0.6% | 0.3% | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |

| Tariff line | Description | Base rate | Category | y Note | 1st year | 2nd year | 3rd year | 4th year | 5th year | 6th year | 7th year | 8th year | 9th year | 10th year | 11th year | 12th year | 13th year | 14th year | 15th year | 16th year | 17th year | 18th year | 19th year | 20th year | As from 21st year |
|-------------|--|-----------|-----------|---------------|-------------|--------------|------------|-------------|-------------|-------------|------------|----------|------------|-------------|------------|-----------|------------|------------|-----------|-----------|-----------|-----------|-----------|-----------|----------------------|
| | SECTION XIII ARTICLES OF STONE, PLASTER | , CEMENT, | , ASBESTO | OS, MICA OR S | SIMILAR MAT | TERIALS; CER | RAMIC PROD | OUCTS; GLAS | SS AND GLAS | SSWARE | | | | | | • | • | | • | • | | • | | | 1 |
| | Chapter 70 Glass and glassware | | | | | | | | | | | | | | | | | | | | | | | | |
| 70.18 | Glass beads, imitation pearls, imitation precious or semi-precious stones and similar glass smallwares, and articles thereof other than imitation jewellery; glass eyes other than prosthetic articles; statuettes and other ornaments of lamp-worked glass, other than imitation jewellery; glass microspheres not exceeding 1 mm in diameter | | | | | | | | | | | | | | | | | | | | | | | | |
| 701810.000 | Glass beads, imitation pearls, imitation precious or semi-precious stones and similar glass smallwares | 8.0% | B10 | | 7.3% | 6.5% | 5.8% | 5.1% | 4.4% | 3.6% | 2.9% | 2.2% | 1.5% | 0.7% | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
| 7018.90 | Other | | | | | | | | | | | | | | | | | | | | | | | | |
| 701890.010 | 1 Combined with precious metal or metal plated with precious metal | 6.6% | B10 | | 6.0% | 5.4% | 4.8% | 4.2% | 3.6% | 3.0% | 2.4% | 1.8% | 1.2% | 0.6% | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
| | SECTION XVIII OPTICAL, PHOTOGRAPHIC, CI | INEMATOG | GRAPHIC, | MEASURING, | CHECKING, | PRECISION, N | MEDICAL OF | SURGICAL | INSTRUMEN | ITS AND API | ARATUS; CI | OCKS AND | WATCHES; N | IUSICAL INS | STRUMENTS; | PARTS ANI | O ACCESSOR | IES THEREO | F | | | | | | 1 |
| | Chapter 91 Clocks and watches and parts thereof | | | | | | | | | | | | | | | | | | | | | | | | |
| 91.13 | Watch straps, watch bands and watch bracelets, and parts thereof | | | | | | | | | | | | | | | | | | | | | | | | |
| 9113.90 | Other | | | | | | | | | | | | | | | | | | | | | | | | |
| | 1 Of leather or of composition leather | | | | | | | | | | | | | | | | | | | | | | | | |

| Tariff line | Description | D | C-t | Note 1st | | 21 | 2 | 441 | 5th year | (4h | 7th year | 041 | 041 | 1045 | 1141 | 1241 | 13th year | 14th year | 1545 | 1641 | 17th year | 104 | 1045 | 2041 | As from 21st |
|-------------|---|---------------|-------------|--------------------------|-----------|-----------------|-----------------|---------------|-----------------|-----------------|-----------------|---------------|------------------|-----------------|--------------|-----------|-----------|-----------|-----------|-----------|------------|-----------|-----------|-----------|--------------|
| Tariff line | Description | Base rate | Category | Note 1st | year | 2nd year | 3rd year | 4th year | 5th year | 6th year | /tn year | 8th year | 9th year | 10th year | 11th year | 12th year | 13th year | 14th year | 15th year | 16th year | 1 /tn year | 18th year | 19th year | 20th year | year |
| 911390.110 | (1) Containing furskin or combined or trimmed with precious metal, metal clad with precious metal or metal plated with precious metal, precious stones, semi-precious stones, pearls, coral, elephants' tusks or Bekko | 16.0% | B10 | 14. | 1.5% | 13.1% | 11.6% | 10.2% | 8.7% | 7.3% | 5.8% | 4.4% | 2.9% | 1.5% | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
| 911390.190 | (2) Other | 10.0% | B10 | 9.1 | 1% | 8.2% | 7.3% | 6.4% | 5.5% | 4.5% | 3.6% | 2.7% | 1.8% | 0.9% | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
| | 2 Other | | | | | | | | | | | | | | | | | | | | | | | | |
| 911390.210 | (1) Composed of two or more materials, no account being taken of materials (for example, strings) used only for assembly | 10.0% | B10 | 9.1 | 1% | 8.2% | 7.3% | 6.4% | 5.5% | 4.5% | 3.6% | 2.7% | 1.8% | 0.9% | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
| | SECTION XX MISCELLANEOUS MANUFACTU | URED ARTIC | CLES | | • | | | | | | | | | | | | | | | | | | | | |
| | Chapter 94 Furniture; bedding, mattresses, mattress | supports, cus | hions and s | imilar stuffed furnishin | ngs; lamp | ps and lighting | g fittings, not | elsewhere spe | cified or inclu | ded; illuminate | d signs, illumi | inated name-p | lates and the li | ke; prefabricat | ed buildings | | | | | | | | | | |
| 94.01 | Seats (other than those of heading 94.02), whether or not convertible into beds, and parts thereof | | | | | | | | | | | | | | | | | | | | | | | | |
| 9401.90 | Parts | | | | | | | | | | | | | | | | | | | | | | | | |
| | 1 Of leather | | | | | | | | | | | | | | | | | | | | | | | | |
| 940190.021 | - Of a kind use for the motor vehicles | 3.8% | B10 | 3.5 | .5% | 3.1% | 2.8% | 2.4% | 2.1% | 1.7% | 1.4% | 1.0% | 0.7% | 0.3% | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
| 940190.029 | - Other | 3.8% | B10 | 3.5 | .5% | 3.1% | 2.8% | 2.4% | 2.1% | 1.7% | 1.4% | 1.0% | 0.7% | 0.3% | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
| | Chapter 96 Miscellaneous manufactured articles | | | | | | | | | | | • | | | | • | | | | | • | | | | • |
| 96.05 | | | | | | | | | | | | | | | | | | | | | | | | | |
| | Travel sets for personal toilet, sewing or shoe or clothes cleaning | 6.6% | B10 | 6.0 | .0% | 5.4% | 4.8% | 4.2% | 3.6% | 3.0% | 2.4% | 1.8% | 1.2% | 0.6% | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |