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PROPOSAL

From:	Secretary-General of the European Commission, signed by Mr Jordi AYET PUIGARNAU, Director
To:	Mr Jeppe TRANHOLM-MIKKELSEN, Secretary-General of the Council of the European Union
No. Cion doc.:	COM(2018) 192 final - ANNEX 2 PART 4/5
Subject:	ANNEX to the Proposal for a Council Decision on the conclusion of the Economic Partnership Agreement between the European Union and Japan

Delegations will find attached document COM(2018) 192 final - ANNEX 2 PART 4/5.

Encl.: COM(2018) 192 final - ANNEX 2 PART 4/5

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EUROPEAN
COMMISSION

Brussels, 18.4.2018
COM(2018) 192 final

ANNEX 2 – PART 4/5

ANNEX

to the

Proposal for a Council Decision

on the conclusion of the Economic Partnership Agreement between the European Union and Japan

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Schedule of Japan

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	19th year	20th year	As from 21st year
	SECTION I LIVE ANIMALS; ANIMAL PRODUCTS																								
	Chapter 1 Live animals																								
01.01	Live horses, asses, mules and hinnies																								
	Horses																								
0101.29	Other																								
	2 Other																								
010129.290	(2) Other	3,400,000 yen/each	B15	SG6	3,187,500.00 yen/each	2,975,000.00 yen/each	2,762,500.00 yen/each	2,550,000.00 yen/each	2,337,500.00 yen/each	2,125,000.00 yen/each	1,912,500.00 yen/each	1,700,000.00 yen/each	1,487,500.00 yen/each	1,275,000.00 yen/each	1,062,500.00 yen/each	850,000.00 yen/each	637,500.00 yen/each	425,000.00 yen/each	212,500.00 yen/each	Free	Free	Free	Free	Free	Free
01.02	Live bovine animals																								
	Cattle																								
0102.29	Other																								
010229.100	1 Weighing not more than 300 kg	38,250 yen/each	B15		35,859.38 yen/each	33,468.75 yen/each	31,078.13 yen/each	28,687.50 yen/each	26,296.88 yen/each	23,906.25 yen/each	21,515.63 yen/each	19,125.00 yen/each	16,734.38 yen/each	14,343.75 yen/each	11,953.13 yen/each	9,562.50 yen/each	7,171.88 yen/each	4,781.25 yen/each	2,390.63 yen/each	Free	Free	Free	Free	Free	Free
010229.200	2 Other	63,750 yen/each	B15		59,765.63 yen/each	55,781.25 yen/each	51,796.88 yen/each	47,812.50 yen/each	43,828.13 yen/each	39,843.75 yen/each	35,859.38 yen/each	31,875.00 yen/each	27,890.63 yen/each	23,906.25 yen/each	19,921.88 yen/each	15,937.50 yen/each	11,953.13 yen/each	7,968.75 yen/each	3,984.38 yen/each	Free	Free	Free	Free	Free	Free
0102.90	Other																								
	2 Other																								
010290.210	(1) Weighing not more than 300 kg	38,250 yen/each	B15		35,859.38 yen/each	33,468.75 yen/each	31,078.13 yen/each	28,687.50 yen/each	26,296.88 yen/each	23,906.25 yen/each	21,515.63 yen/each	19,125.00 yen/each	16,734.38 yen/each	14,343.75 yen/each	11,953.13 yen/each	9,562.50 yen/each	7,171.88 yen/each	4,781.25 yen/each	2,390.63 yen/each	Free	Free	Free	Free	Free	Free
010290.290	(2) Other	63,750 yen/each	B15		59,765.63 yen/each	55,781.25 yen/each	51,796.88 yen/each	47,812.50 yen/each	43,828.13 yen/each	39,843.75 yen/each	35,859.38 yen/each	31,875.00 yen/each	27,890.63 yen/each	23,906.25 yen/each	19,921.88 yen/each	15,937.50 yen/each	11,953.13 yen/each	7,968.75 yen/each	3,984.38 yen/each	Free	Free	Free	Free	Free	Free

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Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	19th year	20th year	As from 21st year
01.03	Live 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 sub-paragraph 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*	B15*	B15*	B15*	B15*	B15*	B15*	B15*	B15*	Free	Free	Free	Free	Free	Free

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

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Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	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																								

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Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	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	R2	R2	R2	R2	R2	R2	R2	R2	R2

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Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	19th year	20th year	As from 21st year
020311.030	[2] Each kilogramme, in value for customs duty, more than the upper limit prices for the specific duty applied on pig carcass, but not more than the gate prices of 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] in this subheading according to the each divisions of each import terms provided in the Annex 1-3-2	Per each kilogramme, the difference between the standard import price of pig carcass and the value for customs duty	R2	SG2, S	R2	R2	R2	R2	R2	R2	R2	R2	R2	R2	R2	R2	R2	R2	R2	R2	R2	R2	R2	R2	R2
020311.040	[3] Each kilogramme, more than the gate prices of pig carcass, in value for customs duty	4.3%	B9*	SG2, S	2.2%	2.0%	1.7%	1.5%	1.2%	1.0%	0.7%	0.5%	0.2%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

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Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	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	R3	R3	R3	R3	R3	R3	R3	R3	R3

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Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	19th year	20th year	As from 21st year
020312.021	[2] Each kilogramme, in value for customs duty, more than the upper limit prices for the specific duty applied on partial pig, but not more than the gate prices of partial pig, where the gate prices shall be obtained by dividing Prices A by Rates B plus 1, the same definition shall be applied in this heading and in heading 02.06. Prices A: mentioned in [1] Rates B: the rates specified by [3] in this subheading according to the each divisions of each import terms provided in the Annex 1-3-2	Per each kilogramme, the difference between the standard import price of partial pig and the value for customs duty	R3	SG2, S	R3	R3	R3	R3	R3	R3	R3	R3	R3	R3	R3	R3	R3	R3	R3	R3	R3	R3	R3	R3	R3
020312.022	[3] Each kilogramme, more than the gate prices of partial pig, in value for customs duty	4.3%	B9*	SG2, S	2.2%	2.0%	1.7%	1.5%	1.2%	1.0%	0.7%	0.5%	0.2%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

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Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	19th year	20th year	As from 21st year
0203.19	Other																								
	2 Other																								
020319.023	[1] Each kilogramme, not more than the upper limit prices for the specific duty applied on partial pig, in value for customs duty	482 yen/kg	R3	SG2, S	R3	R3	R3	R3	R3	R3	R3	R3	R3	R3	R3	R3	R3	R3	R3	R3	R3	R3	R3	R3	R3
020319.021	[2] Each kilogramme, more than the upper limit prices for the specific duty applied on partial pig, but not more than the gate prices of partial pig, in value for customs duty	Per each kilogramme, the difference between the standard import price of partial pig and the value for customs duty	R3	SG2, S	R3	R3	R3	R3	R3	R3	R3	R3	R3	R3	R3	R3	R3	R3	R3	R3	R3	R3	R3	R3	R3
020319.022	[3] Each kilogramme, more than the gate prices of partial pig, in value for customs duty	4.3%	B9*	SG2, S	2.2%	2.0%	1.7%	1.5%	1.2%	1.0%	0.7%	0.5%	0.2%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Frozen																								
0203.21	Carcasses and half-carcasses																								
	2 Other																								
020321.020	[1] Each kilogramme, not more than the upper limit prices for the specific duty applied on pig carcass, in value for customs duty	361 yen/kg	R2	SG2, S	R2	R2	R2	R2	R2	R2	R2	R2	R2	R2	R2	R2	R2	R2	R2	R2	R2	R2	R2	R2	R2

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

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

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

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020630.092	[2] Each kilogramme, more than the upper limit prices for the specific duty applied on partial pig, but not more than the gate prices of partial pig, in value for customs duty	Per each kilogramme, the difference between the standard import price of partial pig and the value for customs duty	R3	SG2, S	R3	R3	R3	R3	R3	R3	R3	R3	R3	R3	R3	R3	R3	R3	R3	R3	R3	R3	R3	R3	R3
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	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Of swine, frozen																								
0206.41	Livers																								
020641.090	2 Other	8.5%	B10		7.7%	7.0%	6.2%	5.4%	4.6%	3.9%	3.1%	2.3%	1.5%	0.8%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	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	R3	R3	R3	R3	R3	R3	R3	R3	R3

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

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	Of ducks																								
020744.000	Other, fresh or chilled	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
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																								

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Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	19th year	20th year	As from 21st year
	Meat of swine																								
0210.11	Hams, shoulders and cuts thereof, with bone in																								
021011.010	[1] Each kilogramme, in value for customs duty, not more than the gate prices for the specific duty applied on processed meat of swine, where the gate prices shall be obtained by dividing Prices A by Rates 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. Rates B: the rates specified in this subheading [2] according to the each divisions of each import terms provided in the Annex 1-3	Per each kilogramme, the difference between the value obtained by multiplying the standard import price of processed pig by 1.5 and the value obtained by multiplying the value for customs duty by 0.6	B10**	SG3, S	B10**	B10**	B10**	B10**	B10**	B10**	B10**	B10**	B10**	B10**	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

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

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Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	19th year	20th year	As from 21st year
0210.19	Other																								
021019.010	[1] Each kilogramme, not more than the gate prices of processed meat of swine, in value for customs duty	Per each kilogramme, the difference between the value obtained by multiplying the standard import price of processed pig by 1.5 and the value obtained by multiplying the value for customs duty by 0.6	B10**	SG3, S	B10**	B10**	B10**	B10**	B10**	B10**	B10**	B10**	B10**	B10**	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
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	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
021020.000	Meat of bovine animals	161.50 yen/kg	R5	S	154.16 yen/kg	146.82 yen/kg	139.48 yen/kg	132.14 yen/kg	124.80 yen/kg	117.45 yen/kg	110.11 yen/kg	102.77 yen/kg	95.43 yen/kg	88.09 yen/kg	80.75 yen/kg	80.75 yen/kg	80.75 yen/kg	80.75 yen/kg	80.75 yen/kg	80.75 yen/kg	80.75 yen/kg	80.75 yen/kg	80.75 yen/kg	80.75 yen/kg	80.75 yen/kg
	Other, including edible flours and meals of meat or meat offal																								
021092.000	Of whales, dolphins and porpoises (mammals of the order Cetacea); of manatees and dugongs (mammals of the order Sirenia); of seals, sea lions and walruses (mammals of the suborder Pinnipedia)																								
	- Of whales, dolphins and porpoises (mammals of the order Cetacea); of manatees and dugongs (mammals of the order Sirenia)		X																						
	- Other	4.2%	A		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

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0210.99	Other																								
	1 Of swine																								
021099.011	[1] Each kilogramme, not more than the gate prices of processed meat of swine, in value for customs duty	Per each kilogramme, the difference between the value obtained by multiplying the standard import price of processed pig by 1.5 and the value obtained by multiplying the value for customs duty by 0.6	B10**	SG3, S	B10**	B10**	B10**	B10**	B10**	B10**	B10**	B10**	B10**	B10**	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
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	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
021099.020	2 Of bovine animals	161.50 yen/kg	R5	S	154.16 yen/kg	146.82 yen/kg	139.48 yen/kg	132.14 yen/kg	124.80 yen/kg	117.45 yen/kg	110.11 yen/kg	102.77 yen/kg	95.43 yen/kg	88.09 yen/kg	80.75 yen/kg	80.75 yen/kg	80.75 yen/kg	80.75 yen/kg	80.75 yen/kg	80.75 yen/kg	80.75 yen/kg	80.75 yen/kg	80.75 yen/kg	80.75 yen/kg	80.75 yen/kg
	Chapter 3 Fish and crustaceans, molluscs and other aquatic invertebrates																								
03.01	Live fish																								
	Other live fish																								
0301.94	Atlantic and Pacific bluefin tunas (*Thunnus thynnus*, *Thunnus orientalis*)																								
	2 Other																								
0301.94.220	- Pacific bluefin tunas (*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	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

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Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	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	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
03.02	Fish, fresh or chilled, excluding fish fillets and other fish meat of heading 03.04																								
	Salmonidae, excluding edible fish 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	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

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Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	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%	B8		3.1%	2.7%	2.3%	1.9%	1.6%	1.2%	0.8%	0.4%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
030213.012	- Silver salmon (*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	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
030213.019	- Other	3.5%	B8		3.1%	2.7%	2.3%	1.9%	1.6%	1.2%	0.8%	0.4%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
030219.000	Other	3.5%	B10		3.2%	2.9%	2.5%	2.2%	1.9%	1.6%	1.3%	1.0%	0.6%	0.3%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Tunas (of the genus *Thunnus*), skipjack or stripe-bellied bonito (*Euthynnus (Katsuwonus) pelamis*), excluding edible fish offal of subheadings 0302.91 to 0302.99																								
030231.000	Albacore or longfinned tunas (*Thunnus alalunga*)	3.5%	B10		3.2%	2.9%	2.5%	2.2%	1.9%	1.6%	1.3%	1.0%	0.6%	0.3%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
030234.000	Bigeye tunas (*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	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
0302.35	Atlantic and Pacific bluefin tunas (*Thunnus thynnus*, *Thunnus orientalis*)																								
030235.010	- Atlantic bluefin tunas (*Thunnus thynnus*)	3.5%	B5		2.9%	2.3%	1.8%	1.2%	0.6%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
030235.020	- Pacific bluefin tunas (*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	Free	Free	Free	Free	Free	Free	Free	Free	Free	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	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
030239.000	Other	3.5%	B10		3.2%	2.9%	2.5%	2.2%	1.9%	1.6%	1.3%	1.0%	0.6%	0.3%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

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	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 (*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	Free	Free	Free	Free	Free	Free	Free	Free	Free	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	Free	Free	Free	Free	Free	Free	Free	Free	Free	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 (*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
030247.000	Swordfish (*Xiphias gladius*)	3.5%	B8		3.1%	2.7%	2.3%	1.9%	1.6%	1.2%	0.8%	0.4%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

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Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	19th year	20th year	As from 21st year
0302.49	Other																								
030249.100	1 Pacific saury (*Cololabis saira*) and scads (*Decapterus* spp.)	10.0%	B15		9.4%	8.8%	8.1%	7.5%	6.9%	6.3%	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	Free	Free	Free	Free	Free	Free	Free	Free	Free	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	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 0302.91 to 0392.99																								
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	Free	Free	Free	Free	Free	Free	Free	Free	Free	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

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Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	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 (*Clupea* spp.), Buri (*Seriola* spp.), Saba (*Scomber* spp.) and red-eye round herring (*Etrumeus* 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	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
030289.190	- Other	10.0%	B15		9.4%	8.8%	8.1%	7.5%	6.9%	6.3%	5.6%	5.0%	4.4%	3.8%	3.1%	2.5%	1.9%	1.3%	0.6%	Free	Free	Free	Free	Free	Free
	3 Other																								
030289.299	- Other																								
	-- Spanish mackerel	3.5%	B10		3.2%	2.9%	2.5%	2.2%	1.9%	1.6%	1.3%	1.0%	0.6%	0.3%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	-- 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	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 (*Clupea* spp.) and Tara (*Gadus* spp., *Theragra* spp. and *Merluccius* spp.)																								
030291.020	- Hard roes of 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	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

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Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	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 (*Etrumeus* 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	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	- Other	10.0%	B15		9.4%	8.8%	8.1%	7.5%	6.9%	6.3%	5.6%	5.0%	4.4%	3.8%	3.1%	2.5%	1.9%	1.3%	0.6%	Free	Free	Free	Free	Free	Free
	(2) Other																								
030299.999	- Other																								
	-- Atlantic bluefin tunas (*Thunnus thynnus*)	3.5%	B5		2.9%	2.3%	1.8%	1.2%	0.6%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	-- Red salmon (*Oncorhynchus nerka*), Pacific salmon (*Oncorhynchus gorbuscha*, *Oncorhynchus keta*, *Oncorhynchus tschawytscha*, *Oncorhynchus masou* and *Oncorhynchus rhodurus*) and Swordfish (*Xiphias gladius*)	3.5%	B8		3.1%	2.7%	2.3%	1.9%	1.6%	1.2%	0.8%	0.4%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

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Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	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 masou* and *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	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	-- Other	3.5%	A		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
03.03	Fish, frozen, excluding fish 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	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
030312.090	- Other	3.5%	B8		3.1%	2.7%	2.3%	1.9%	1.6%	1.2%	0.8%	0.4%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

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Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	19th year	20th year	As from 21st year
030319.000	Other	3.5%	B8		3.1%	2.7%	2.3%	1.9%	1.6%	1.2%	0.8%	0.4%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Tunas (of the genus *Thunnus*), skipjack or stripe-bellied bonito (*Euthynnus* (*Katsuwonus*) *pelamis*), excluding edible fish offal of subheadings 0303.91 to 0303.99																								
030341.000	Albacore or longfinned tunas (*Thunnus alalunga*)	3.5%	B8		3.1%	2.7%	2.3%	1.9%	1.6%	1.2%	0.8%	0.4%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
030343.000	Skipjack or stripe-bellied bonito	3.5%	B3		2.6%	1.8%	0.9%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
0303.45	Atlantic and Pacific bluefin tunas (*Thunnus thynnus*, *Thunnus orientalis*)																								
030345.020	- Pacific bluefin tunas (*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	Free	Free	Free	Free	Free	Free	Free	Free	Free	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	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
030349.000	Other	3.5%	B10		3.2%	2.9%	2.5%	2.2%	1.9%	1.6%	1.3%	1.0%	0.6%	0.3%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

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Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	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 (*Euthynnus 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%	B8		8.9%	7.8%	6.7%	5.6%	4.4%	3.3%	2.2%	1.1%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
030354.000	Mackerel (*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	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

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Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	19th year	20th year	As from 21st year
0303.59	Other																								
	1 Anchovies (*Engraulis* spp.), Pacific saury (*Cololabis saira*) and scads (*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	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
030359.120	- Pacific saury (*Cololabis saira*)	10.0%	B10		9.1%	8.2%	7.3%	6.4%	5.5%	4.5%	3.6%	2.7%	1.8%	0.9%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	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	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
030359.930	- Marlin (*Istiophoridae*)	3.5%	B8		3.1%	2.7%	2.3%	1.9%	1.6%	1.2%	0.8%	0.4%	Free	Free	Free	Free	Free	Free	Free	Free	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%	B8		5.3%	4.7%	4.0%	3.3%	2.7%	2.0%	1.3%	0.7%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
030367.000	Alaska Pollack (*Theragra chalcogramma*)	6.0%	B8		5.3%	4.7%	4.0%	3.3%	2.7%	2.0%	1.3%	0.7%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
0303.69	Other																								
030369.100	1 Tara (*Gadus* spp., *Theragra* spp.)	6.0%	B8		5.3%	4.7%	4.0%	3.3%	2.7%	2.0%	1.3%	0.7%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Other fish, excluding edible fish offal of subheadings 0303.91 to 0303.99																								

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Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	19th year	20th year	As from 21st year
0303.89	Other																								
	1 Nishin (*Clupea* spp.), Buri (*Seriola* spp.), Saba (*Scomber* spp.) and red-eye round herring (*Etrumeus* spp.)																								
030389.110	- Nishin (*Clupea* spp.)	6.0%	B10		5.5%	4.9%	4.4%	3.8%	3.3%	2.7%	2.2%	1.6%	1.1%	0.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
030389.122	- Buri (*Seriola* spp.)	10.0%	B10		9.1%	8.2%	7.3%	6.4%	5.5%	4.5%	3.6%	2.7%	1.8%	0.9%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
030389.129	- Other	10.0%	B10		9.1%	8.2%	7.3%	6.4%	5.5%	4.5%	3.6%	2.7%	1.8%	0.9%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	3 Other																								
030389.299	- Other																								
	-- Samma (*Cololabis* spp., other than *Cololabis saira*) and Spanish mackerel	3.5%	B10		3.2%	2.9%	2.5%	2.2%	1.9%	1.6%	1.3%	1.0%	0.6%	0.3%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	-- Other	3.5%	A		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Livers, roes, milt, fish fins, heads, tails, maws and other edible fish offal																								
0303.99	Other																								
	2 Other																								
	(1) Nishin (*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.)																								

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Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	19th year	20th year	As from 21st year
030399.911	- Nishin (*Clupea* spp.) and Tara (*Gadus* spp., *Theragra* spp. and *Merluccius* 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	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	-- Tara (*Gadus* spp., *Theragra* spp., *Merluccius* spp.) other than Cod (*Gadus morhua*, *Gadus ogac*, *Gadus macrocephalus*)	6.0%	B8		5.3%	4.7%	4.0%	3.3%	2.7%	2.0%	1.3%	0.7%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	-- Other	6.0%	A		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
030399.912	- Mackerel (*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%	B8		8.9%	7.8%	6.7%	5.6%	4.4%	3.3%	2.2%	1.1%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	-- Buri (*Seriola* spp.), Saba (*Scomber* spp.), Iwashi (*Etrumeus* spp., *Engraulis* 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	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	-- Aji (*Trachurus* spp., *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

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Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	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	Free	Free	Free	Free	Free	Free	Free	Free	Free
	--- 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	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	--- Other	3.5%	B8		3.1%	2.7%	2.3%	1.9%	1.6%	1.2%	0.8%	0.4%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	-- Tunas																								
	--- Yellowfin tunas (*Thunnus albacares*), Bigeye tunas (*Thunnus obesus*) and Atlantic bluefin tunas (*Thunnus thynnus*)	3.5%	A		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	--- Albacore or longfinned tunas (*Thunnus alalunga*)	3.5%	B8		3.1%	2.7%	2.3%	1.9%	1.6%	1.2%	0.8%	0.4%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	--- Other	3.5%	B10		3.2%	2.9%	2.5%	2.2%	1.9%	1.6%	1.3%	1.0%	0.6%	0.3%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

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Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	19th year	20th year	As from 21st year
	-- Other																								
	--- Skipjack or stripe-bellied bonito (*Euthynnus* (*Katsuwonus*) *pelamis*)	3.5%	B3		2.6%	1.8%	0.9%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	--- Marlin (*Istiophoridae*)	3.5%	B8		3.1%	2.7%	2.3%	1.9%	1.6%	1.2%	0.8%	0.4%	Free	Free	Free	Free	Free	Free	Free	Free	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	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	--- Other	3.5%	A		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
03.04	Fish fillets and other fish meat (whether or not minced), fresh, chilled or frozen																								
	Fresh or chilled fillets of other fish																								
0304.44	Fish of the families *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	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	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	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	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	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
030449.220	- 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	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

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Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	19th year	20th year	As from 21st year
	Other, fresh or chilled																								
0304.53	Fish of the families *Bregmacerotidae*, *Euclichthyidae*, *Gadidae*, *Macrouridae*, *Melanonidae*, *Merlucciidae*, *Moridae* and *Muraenolepididae*																								
030453.100	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	Free	Free	Free	Free	Free	Free	Free	Free	Free	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	Free	Free	Free	Free	Free	Free	Free	Free	Free	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	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
030459.292	-- 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	Free	Free	Free	Free	Free	Free	Free	Free	Free	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%	B8		8.9%	7.8%	6.7%	5.6%	4.4%	3.3%	2.2%	1.1%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
0304.74	Hake (*Merluccius* spp., *Urophycis* spp.)																								
030474.100	1 Of *Merluccius* spp.	10.0%	B8		8.9%	7.8%	6.7%	5.6%	4.4%	3.3%	2.2%	1.1%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
030475.000	Alaska Pollack (*Theragra chalcogramma*)	10.0%	B8		8.9%	7.8%	6.7%	5.6%	4.4%	3.3%	2.2%	1.1%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

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Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	19th year	20th year	As from 21st year
0304.79	Other																								
030479.100	1 Tara (*Gadus* spp., *Theragra* spp.)	10.0%	B8		8.9%	7.8%	6.7%	5.6%	4.4%	3.3%	2.2%	1.1%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Frozen fillets of other fish																								
030484.000	Swordfish (*Xiphias gladius*)	3.5%	B8		3.1%	2.7%	2.3%	1.9%	1.6%	1.2%	0.8%	0.4%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
0304.87	Tunas (of the genus *Thunnus*), skipjack or stripe-bellied bonito (*Euthynnus* (*Katsuwonus*) *pelamis*)																								
	- Tunas (of the genus *Thunnus*)																								
030487.020	-- Bluefin tunas (*Thunnus thynnus*, *Thunnus orientalis*)	3.5%	B5		2.9%	2.3%	1.8%	1.2%	0.6%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
030487.030	-- Southern 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	Free	Free	Free	Free	Free	Free	Free	Free	Free	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 (*Istiophoridae*)	3.5%	B8		3.1%	2.7%	2.3%	1.9%	1.6%	1.2%	0.8%	0.4%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

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Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	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 (*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	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
03.05	Fish, dried, salted or in brine; smoked fish, whether or not cooked before or during the smoking process; 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	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
0305.20	Livers, roes and milt of fish, dried, smoked, salted or in brine																								
	3 Hard roes of Tara (*Gadus* spp., *Theragra* spp. and *Merluccius* spp.) and Nishin roes on the tangles																								
030520.020	- Hard roes of Tara (*Gadus* spp., *Theragra* spp. and *Merluccius* spp.)	7.5%	B8		6.7%	5.8%	5.0%	4.2%	3.3%	2.5%	1.7%	0.8%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

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Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	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 (*Gadus* spp., *Theragra* spp. and *Merluccius* spp.)	15.0%	B8		13.3%	11.7%	10.0%	8.3%	6.7%	5.0%	3.3%	1.7%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
0305.39	Other																								
	2 Other																								
030539.210	- 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	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	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	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*)																								

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Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	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	Free	Free	Free	Free	Free	Free	Free	Free	Free	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.), 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*)																								
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	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

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Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	19th year	20th year	As from 21st year
0305.59	Other																								
	2 Other																								
030559.020	(1) Nishin (*Clupea* spp.), Buri (*Seriola* spp.), Saba (*Scomber* spp.) and red-eye round herring (*Etrumeus* spp.)	15.0%	B10		13.6%	12.3%	10.9%	9.5%	8.2%	6.8%	5.5%	4.1%	2.7%	1.4%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
030559.090	(2) Other																								
	- Samma (*Cololabis* spp., other than *Cololabis saira*)	10.5%	B10		9.5%	8.6%	7.6%	6.7%	5.7%	4.8%	3.8%	2.9%	1.9%	1.0%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	- Other	10.5%	A		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Fish, salted but not dried or smoked and fish in brine, other than edible fish 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	Free	Free	Free	Free	Free	Free	Free	Free	Free	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	Free	Free	Free	Free	Free	Free	Free	Free	Free	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	Free	Free	Free	Free	Free	Free	Free	Free	Free	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	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

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Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	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	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
030569.099	- Other	10.5%	B10		9.5%	8.6%	7.6%	6.7%	5.7%	4.8%	3.8%	2.9%	1.9%	1.0%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Fish fins, heads, tails, maws and other edible fish offal																								
0305.71	Shark fins																								
030571.090	- Other	10.5%	B10		9.5%	8.6%	7.6%	6.7%	5.7%	4.8%	3.8%	2.9%	1.9%	1.0%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
0305.72	Fish heads, tails and maws																								
	2 Other																								
	(2) Dried																								
	B Other																								
	- Nishin (*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.)																								

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Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	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	Free	Free	Free	Free	Free	Free	Free	Free	Free	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	Free	Free	Free	Free	Free	Free	Free	Free	Free	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	Free	Free	Free	Free	Free	Free	Free	Free	Free	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	Free	Free	Free	Free	Free	Free	Free	Free	Free	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	Free	Free	Free	Free	Free	Free	Free	Free	Free	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	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
030572.329	-- Other	10.5%	B10		9.5%	8.6%	7.6%	6.7%	5.7%	4.8%	3.8%	2.9%	1.9%	1.0%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

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Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	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	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
030579.222	-- Other	15.0%	B10		13.6%	12.3%	10.9%	9.5%	8.2%	6.8%	5.5%	4.1%	2.7%	1.4%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	(3) Salted or in brine																								
	B Other																								
030579.321	- Herrings (*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	Free	Free	Free	Free	Free	Free	Free	Free	Free	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	Free	Free	Free	Free	Free	Free	Free	Free	Free	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	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

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Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	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	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
030579.329	-- Other	10.5%	B10		9.5%	8.6%	7.6%	6.7%	5.7%	4.8%	3.8%	2.9%	1.9%	1.0%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
03.06	Crustaceans, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; smoked crustaceans, whether in shell or not, whether or not cooked before or during the smoking process; crustaceans, in shell, cooked by steaming or by boiling in water, whether or not chilled, frozen, dried, salted or in brine; flours, meals and pellets of crustaceans, fit for human consumption																								
	Live, fresh or chilled																								
0306.33	Crabs																								
030633.140	- 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	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
03.07	Molluscs, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; smoked molluscs, whether in shell or not, whether or not cooked before or during the smoking process; flours, meals and pellets of molluscs, fit for human consumption																								

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Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	19th year	20th year	As from 21st year
	Oysters																								
0307.19	Other																								
	1 Smoked																								
030719.210	- Adductors of shellfish	6.7%	B8		6.0%	5.2%	4.5%	3.7%	3.0%	2.2%	1.5%	0.7%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Scallops, including queen scallops, of the genera *Pecten*, *Chlamys* or *Placopecten*																								
030721.000	Live, fresh or chilled	10.0%	B10		9.1%	8.2%	7.3%	6.4%	5.5%	4.5%	3.6%	2.7%	1.8%	0.9%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
030722.000	Frozen	10.0%	B10		9.1%	8.2%	7.3%	6.4%	5.5%	4.5%	3.6%	2.7%	1.8%	0.9%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
0307.29	Other																								
030729.500	1 Smoked	6.7%	B8		6.0%	5.2%	4.5%	3.7%	3.0%	2.2%	1.5%	0.7%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
030729.200	2 Other	15.0%	B10		13.6%	12.3%	10.9%	9.5%	8.2%	6.8%	5.5%	4.1%	2.7%	1.4%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Mussels (*Mytilus* spp., *Perna* spp.)																								
0307.39	Other																								
	1 Smoked																								
030739.510	- Adductors of shellfish	6.7%	B5		5.6%	4.5%	3.4%	2.2%	1.1%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Cuttle fish and squid																								
0307.42	Live, fresh or chilled																								
030742.090	- Other	5.0%	B10		4.5%	4.1%	3.6%	3.2%	2.7%	2.3%	1.8%	1.4%	0.9%	0.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
0307.43	Frozen																								
030743.020	- Neon flying squid (*Ommastrephes bartramii*)	3.5%	B8		3.1%	2.7%	2.3%	1.9%	1.6%	1.2%	0.8%	0.4%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
030743.030	- Japanese flying squid (*Todarodes pacificus*), jumbo flying squid (*Dosidicus gigas*), Japanese squid (*Loliolus* spp.), shortfin squid (*Illex* spp.) and sparkling enope squid (*Watasenia scintillans*)	5.0%	B10		4.5%	4.1%	3.6%	3.2%	2.7%	2.3%	1.8%	1.4%	0.9%	0.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

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Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	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%	B8		3.1%	2.7%	2.3%	1.9%	1.6%	1.2%	0.8%	0.4%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	-- Other	3.5%	B10		3.2%	2.9%	2.5%	2.2%	1.9%	1.6%	1.3%	1.0%	0.6%	0.3%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
0307.49	Other																								
030749.500	1 Smoked	6.7%	B8		6.0%	5.2%	4.5%	3.7%	3.0%	2.2%	1.5%	0.7%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	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	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	-- Other	15.0%	B8		13.3%	11.7%	10.0%	8.3%	6.7%	5.0%	3.3%	1.7%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
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	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	-- Other	15.0%	B8		13.3%	11.7%	10.0%	8.3%	6.7%	5.0%	3.3%	1.7%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	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	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

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Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	19th year	20th year	As from 21st year
	3 Other																								
030771.310	- Akagai (bloody clam), live	7.0%	B10		6.4%	5.7%	5.1%	4.5%	3.8%	3.2%	2.5%	1.9%	1.3%	0.6%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
030771.320	- Baby clam	7.0%	B10		6.4%	5.7%	5.1%	4.5%	3.8%	3.2%	2.5%	1.9%	1.3%	0.6%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
030771.390	- Other	7.0%	B13		6.5%	6.0%	5.5%	5.0%	4.5%	4.0%	3.5%	3.0%	2.5%	2.0%	1.5%	1.0%	0.5%	Free	Free	Free	Free	Free	Free	Free	Free
0307.72	Frozen																								
030772.100	1 Adductors of shellfish	10.0%	B10		9.1%	8.2%	7.3%	6.4%	5.5%	4.5%	3.6%	2.7%	1.8%	0.9%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	3 Other																								
030772.310	- Baby clam	7.0%	B10		6.4%	5.7%	5.1%	4.5%	3.8%	3.2%	2.5%	1.9%	1.3%	0.6%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
030772.390	- Other	7.0%	B8		6.2%	5.4%	4.7%	3.9%	3.1%	2.3%	1.6%	0.8%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
0307.79	Other																								
	1 Smoked																								
030779.210	- Adductors of shellfish	6.7%	B5		5.6%	4.5%	3.4%	2.2%	1.1%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																								
030779.310	(1) Adductors of shellfish	15.0%	B10		13.6%	12.3%	10.9%	9.5%	8.2%	6.8%	5.5%	4.1%	2.7%	1.4%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	(3) Other																								
030779.339	- Other	10.5%	B10		9.5%	8.6%	7.6%	6.7%	5.7%	4.8%	3.8%	2.9%	1.9%	1.0%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Abalone (*Haliotis* spp.) and stromboid conchs (*Strombus* spp.)																								
030781.000	Live, fresh or chilled abalone (*Haliotis* spp.)	7.0%	B10		6.4%	5.7%	5.1%	4.5%	3.8%	3.2%	2.5%	1.9%	1.3%	0.6%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
030782.000	Live, fresh or chilled stromboid conchs (*Strombus* spp.)																								
	- Adductors of shellfish	7.0%	B10		6.4%	5.7%	5.1%	4.5%	3.8%	3.2%	2.5%	1.9%	1.3%	0.6%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	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	Free	Free	Free	Free	Free	Free	Free

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Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	19th year	20th year	As from 21st 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%	B8		6.0%	5.2%	4.5%	3.7%	3.0%	2.2%	1.5%	0.7%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	- Other	6.7%	A		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
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%	B8		6.2%	5.4%	4.7%	3.9%	3.1%	2.3%	1.6%	0.8%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

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Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	19th year	20th year	As from 21st year
0307.99	Other																								
	1 Smoked																								
030799.220	- Scallops (*Pectinidae*) and adductors of shellfish	6.7%	B8		6.0%	5.2%	4.5%	3.7%	3.0%	2.2%	1.5%	0.7%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																								
030799.330	- Adductors of shellfish	15.0%	B10		13.6%	12.3%	10.9%	9.5%	8.2%	6.8%	5.5%	4.1%	2.7%	1.4%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	- Other																								
030799.320	-- Scallops (*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	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
030799.399	-- Other	10.5%	B10		9.5%	8.6%	7.6%	6.7%	5.7%	4.8%	3.8%	2.9%	1.9%	1.0%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
03.08	Aquatic invertebrates other than crustaceans and molluscs, live, fresh, chilled, frozen, dried, salted or in brine; smoked aquatic invertebrates other than crustaceans and molluscs, whether or not cooked before or during the smoking process; 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%	B8		6.2%	5.4%	4.7%	3.9%	3.1%	2.3%	1.6%	0.8%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
0308.90	Other																								
	2 Fresh, chilled or frozen																								
	- Frozen																								
0308890.291	-- Sea urchins	7.0%	B8		6.2%	5.4%	4.7%	3.9%	3.1%	2.3%	1.6%	0.8%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

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Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	19th year	20th year	As from 21st year
030890.299	-- Other																								
	--- Jellyfish other than *Rhopilema* spp.	7.0%	B3		5.3%	3.5%	1.8%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	--- Other	7.0%	B8		6.2%	5.4%	4.7%	3.9%	3.1%	2.3%	1.6%	0.8%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	4 Other																								
030890.420	(2) Other	10.5%	B10		9.5%	8.6%	7.6%	6.7%	5.7%	4.8%	3.8%	2.9%	1.9%	1.0%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Chapter 4 Dairy produce; birds' eggs; natural honey; edible products of animal origin, not elsewhere specified or included																								
04.01	Milk and cream, not concentrated nor containing added sugar or other sweetening matter																								
0401.10	Of a fat content, by weight, not exceeding 1%																								
	1 Sterilised, frozen or treated appropriate to preserve																								

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Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	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 Note: The tariff quota shall be calculated on the basis of 133,940 ton, evaluated as whole milk by means stipulated by a cabinet order, in consideration of imported quantity in the preceding fiscal year (April-March), international market situation and other relevant conditions, hereinafter referred to as "the Pooled Quota of other milk products" in this heading, headings 04.03, 04.04, 18.06, 19.01, 21.01 and 21.06	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%

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

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Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	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																						

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Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	19th year	20th year	As from 21st year
	[2] Other																								
040210.121	- Concerning milk and cream in powder, granules or other solid forms in this subheading 1-[2], 2-(1)-[2], (2)-[2], 0402.21-2-(1), (2)-[2] and 0402.29-2-[2], for the quantity within the limits of a tariff quota stipulated by a cabinet order which is effective at the time of import and under the conditions set out by relevant regulations which are effective at the time of import Note: The tariff quota shall be calculated on the basis of 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	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ

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Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	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, 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.																								

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Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	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 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		Xq1																						

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Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	19th year	20th year	As from 21st year
040210.212	- Other	396 yen/kg	TRQ	TRQ-23, S	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ
	[2] For feeding purposes																								
040210.216	- For "the Pooled Quota of skimmed milk powder other than for school lunch etc."		Xq1																						
040210.217	- Other	396 yen/kg	R9	S	R9	R9	R9	R9	R9	R9	R9	R9	R9	R9	R9	R9	R9	R9	R9	R9	R9	R9	R9	R9	R9
	(2) Other																								
040210.221	[1] Imported by the Agriculture and Livestock Industries Corporation 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	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ

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Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	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	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ
	-- Other	25.5% + 612 yen/kg	TRQ	TRQ-23, S	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ

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Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	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	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ
	-- Other	25.5% + 1,023 yen/kg	TRQ	TRQ-23, S	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ
	2 Other																								
	(1) For school lunch etc. and for feeding purposes																								
	- For school lunch etc.																								
040221.211	-- For "the Pooled Quota of skimmed milk powder for school lunch etc."		Xq1																						

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

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Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	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	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	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ

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Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	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	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																						

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

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

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Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	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	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																						

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040299.290	- Other	25.5% + 254 yen/kg	TRQ	TRQ-23, S	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ
04.03	Buttermilk, curdled milk and cream, yogurt, kephir and other fermented or acidified milk and cream, whether or not concentrated or containing added sugar or other sweetening matter or flavoured or containing added fruit, nuts or cocoa																								
0403.10	Yogurt																								
	1 Frozen, preserved or containing added sugar or other sweetening matter, flavouring, fruits or nuts (excluding frozen yogurt)																								
	- For "the Pooled Quota of other milk products"																								
040310.110	-- Containing added sugar	35.0%	R6		32.1%	29.2%	26.3%	23.3%	20.4%	17.5%	17.5%	17.5%	17.5%	17.5%	17.5%	17.5%	17.5%	17.5%	17.5%	17.5%	17.5%	17.5%	17.5%	17.5%	17.5%
040310.120	-- Other	25.0%	R6		22.9%	20.8%	18.8%	16.7%	14.6%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%
040310.190	- Other		X	S																					
	2 Other																								
	(1) Frozen yogurt																								
040310.211	- Containing added sugar or other sweetening matter, in immediate packings, of a content not exceeding 10 kg	26.3%	B10	S	23.9%	21.5%	19.1%	16.7%	14.3%	12.0%	9.6%	7.2%	4.8%	2.4%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
040310.219	- Other	29.8%	B10		27.1%	24.4%	21.7%	19.0%	16.3%	13.5%	10.8%	8.1%	5.4%	2.7%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
040310.220	(2) Other	21.3%	B10	S	19.4%	17.4%	15.5%	13.6%	11.6%	9.7%	7.7%	5.8%	3.9%	1.9%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

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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	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																					

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Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	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	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																					

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Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	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	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%

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04.04	Whey, whether or not concentrated or containing added sugar or other sweetening matter; products consisting of natural milk constituents, whether or not containing added sugar or other sweetening matter, not elsewhere specified or included																								
0404.10	Whey and modified whey, whether or not concentrated or containing added sugar or other sweetening matter																								
	1 Sterilised, frozen, preserved, concentrated or containing added sugar or other sweetening matter																								
	(1) Of a fat content, by weight, not exceeding 5%																								
	[1] Imported by the Agriculture and Livestock Industries Corporation 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																						

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Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	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																						

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

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	--- 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																						

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Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	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	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ
	-- Other																								
	--- For the manufacture of mixed feeds containing added colouring matter which is recognised as in blue at the time of import	29.8% + 425 yen/kg	A	S	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

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	--- Other																								
	---- Of a milk protein content, by weight, calculated on the dry matter, less than 25% (Whey Powder)	29.8% + 425 yen/kg	R11	SG4**, S	35.0% + 40 yen/kg	32.6% + 37.20 yen/kg	30.1% + 34.40 yen/kg	27.7% + 31.60 yen/kg	25.2% + 28.80 yen/kg	22.8% + 26 yen/kg	20.3% + 23.20 yen/kg	17.9% + 20.40 yen/kg	15.4% + 17.60 yen/kg	13.0% + 14.80 yen/kg	10.5% + 12 yen/kg	10.5% + 12 yen/kg	10.5% + 12 yen/kg	10.5% + 12 yen/kg	10.5% + 12 yen/kg	10.5% + 12 yen/kg	10.5% + 12 yen/kg	10.5% + 12 yen/kg	10.5% + 12 yen/kg	10.5% + 12 yen/kg	10.5% + 12 yen/kg
	---- Of a milk protein content, by weight, calculated on the dry matter, equal to or greater than 25% but less than 45% (WPC)	29.8% + 425 yen/kg	R11	SG4*, S	35.0% + 40 yen/kg	32.6% + 37.20 yen/kg	30.1% + 34.40 yen/kg	27.7% + 31.60 yen/kg	25.2% + 28.80 yen/kg	22.8% + 26 yen/kg	20.3% + 23.20 yen/kg	17.9% + 20.40 yen/kg	15.4% + 17.60 yen/kg	13.0% + 14.80 yen/kg	10.5% + 12 yen/kg	10.5% + 12 yen/kg	10.5% + 12 yen/kg	10.5% + 12 yen/kg	10.5% + 12 yen/kg	10.5% + 12 yen/kg	10.5% + 12 yen/kg	10.5% + 12 yen/kg	10.5% + 12 yen/kg	10.5% + 12 yen/kg	10.5% + 12 yen/kg
	---- Of a milk protein content, by weight, calculated on the dry matter, equal to or greater than 45%	29.8% + 425 yen/kg	B5*****	S	35.0% + 40 yen/kg	28.0% + 32 yen/kg	21.0% + 24 yen/kg	14.0% + 16 yen/kg	7.0% + 8 yen/kg	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																								
040410.141	- For the manufacture of mixed feeds as may be prescribed by a cabinet order which is effective at the time of import and under the conditions set out by relevant regulations which are effective at the time of import, for "the Pooled Quota of whey etc. for feeding purposes"		Xq1																						

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040410.142	- Concerning whey and products consisting of natural milk constitution, used for the manufacture of prepared milk powder for babies and infants, in this subheading 1-(1)-[2]-[ii]-2 and (2)-[2]-[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																						

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	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																								
040410.149	- Other																								
	-- Tariff Rate Quota for the European Union																								
	--- Whey (prepared whey for infant formula)	29.8% + 425 yen/kg	TRQ	TRQ-22, S	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ
	--- Whey (whey permeate)	29.8% + 425 yen/kg	TRQ	TRQ-22, S	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ

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	-- Other																								
	--- For the manufacture of mixed feeds containing added colouring matter which is recognised as in blue at the time of import	29.8% + 425 yen/kg	A	S	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	--- Other																								
	---- Of a milk protein content, by weight, calculated on the dry matter, less than 25% (Whey Powder)	29.8% + 425 yen/kg	R12	SG4**, S	25.0% + 40 yen/kg	23.3% + 37.20 yen/kg	21.5% + 34.40 yen/kg	19.8% + 31.60 yen/kg	18.0% + 28.80 yen/kg	16.3% + 26 yen/kg	14.5% + 23.20 yen/kg	12.8% + 20.40 yen/kg	11.0% + 17.60 yen/kg	9.3% + 14.80 yen/kg	7.5% + 12 yen/kg	7.5% + 12 yen/kg	7.5% + 12 yen/kg	7.5% + 12 yen/kg	7.5% + 12 yen/kg	7.5% + 12 yen/kg	7.5% + 12 yen/kg	7.5% + 12 yen/kg	7.5% + 12 yen/kg	7.5% + 12 yen/kg	7.5% + 12 yen/kg
	---- Of a milk protein content, by weight, calculated on the dry matter, equal to or greater than 25% but less than 45% (WPC)	29.8% + 425 yen/kg	R12	SG4*, S	25.0% + 40 yen/kg	23.3% + 37.20 yen/kg	21.5% + 34.40 yen/kg	19.8% + 31.60 yen/kg	18.0% + 28.80 yen/kg	16.3% + 26 yen/kg	14.5% + 23.20 yen/kg	12.8% + 20.40 yen/kg	11.0% + 17.60 yen/kg	9.3% + 14.80 yen/kg	7.5% + 12 yen/kg	7.5% + 12 yen/kg	7.5% + 12 yen/kg	7.5% + 12 yen/kg	7.5% + 12 yen/kg	7.5% + 12 yen/kg	7.5% + 12 yen/kg	7.5% + 12 yen/kg	7.5% + 12 yen/kg	7.5% + 12 yen/kg	7.5% + 12 yen/kg
	---- Of a milk protein content, by weight, calculated on the dry matter, equal to or greater than 45%	29.8% + 425 yen/kg	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	Free

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Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	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	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ
	--- Other	29.8% + 687 yen/kg	TRQ	TRQ-22, S	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ

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	-- 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	10.5% + 12 yen/kg	10.5% + 12 yen/kg	10.5% + 12 yen/kg	10.5% + 12 yen/kg	10.5% + 12 yen/kg	10.5% + 12 yen/kg	10.5% + 12 yen/kg	10.5% + 12 yen/kg	10.5% + 12 yen/kg	10.5% + 12 yen/kg
	---- Other	29.8% + 687 yen/kg	R12	SG4**, S	25.0% + 40 yen/kg	23.3% + 37.20 yen/kg	21.5% + 34.40 yen/kg	19.8% + 31.60 yen/kg	18.0% + 28.80 yen/kg	16.3% + 26 yen/kg	14.5% + 23.20 yen/kg	12.8% + 20.40 yen/kg	11.0% + 17.60 yen/kg	9.3% + 14.80 yen/kg	7.5% + 12 yen/kg	7.5% + 12 yen/kg	7.5% + 12 yen/kg	7.5% + 12 yen/kg	7.5% + 12 yen/kg	7.5% + 12 yen/kg	7.5% + 12 yen/kg	7.5% + 12 yen/kg	7.5% + 12 yen/kg	7.5% + 12 yen/kg	7.5% + 12 yen/kg
	--- Of a milk protein content, by weight, calculated on the dry matter, equal to or greater than 25% but less than 45% (WPC)																								
	---- Containing added sugar	29.8% + 687 yen/kg	R11	SG4*, S	35.0% + 40 yen/kg	32.6% + 37.20 yen/kg	30.1% + 34.40 yen/kg	27.7% + 31.60 yen/kg	25.2% + 28.80 yen/kg	22.8% + 26 yen/kg	20.3% + 23.20 yen/kg	17.9% + 20.40 yen/kg	15.4% + 17.60 yen/kg	13.0% + 14.80 yen/kg	10.5% + 12 yen/kg	10.5% + 12 yen/kg	10.5% + 12 yen/kg	10.5% + 12 yen/kg	10.5% + 12 yen/kg	10.5% + 12 yen/kg	10.5% + 12 yen/kg	10.5% + 12 yen/kg	10.5% + 12 yen/kg	10.5% + 12 yen/kg	10.5% + 12 yen/kg
	---- Other	29.8% + 687 yen/kg	R12	SG4*, S	25.0% + 40 yen/kg	23.3% + 37.20 yen/kg	21.5% + 34.40 yen/kg	19.8% + 31.60 yen/kg	18.0% + 28.80 yen/kg	16.3% + 26 yen/kg	14.5% + 23.20 yen/kg	12.8% + 20.40 yen/kg	11.0% + 17.60 yen/kg	9.3% + 14.80 yen/kg	7.5% + 12 yen/kg	7.5% + 12 yen/kg	7.5% + 12 yen/kg	7.5% + 12 yen/kg	7.5% + 12 yen/kg	7.5% + 12 yen/kg	7.5% + 12 yen/kg	7.5% + 12 yen/kg	7.5% + 12 yen/kg	7.5% + 12 yen/kg	7.5% + 12 yen/kg
	--- Of a milk protein content, by weight, calculated on the dry matter, equal to or greater than 45%																								
	---- Containing added sugar	29.8% + 687 yen/kg	B5*****	S	35.0% + 40 yen/kg	28.0% + 32 yen/kg	21.0% + 24 yen/kg	14.0% + 16 yen/kg	7.0% + 8 yen/kg	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	---- Other	29.8% + 687 yen/kg	B5****	S	25.0% + 40 yen/kg	20.0% + 32 yen/kg	15.0% + 24 yen/kg	10.0% + 16 yen/kg	5.0% + 8 yen/kg	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

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Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	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	32.6% + 37.20 yen/kg	30.1% + 34.40 yen/kg	27.7% + 31.60 yen/kg	25.2% + 28.80 yen/kg	22.8% + 26 yen/kg	20.3% + 23.20 yen/kg	17.9% + 20.40 yen/kg	15.4% + 17.60 yen/kg	13.0% + 14.80 yen/kg	10.5% + 12 yen/kg	10.5% + 12 yen/kg	10.5% + 12 yen/kg	10.5% + 12 yen/kg	10.5% + 12 yen/kg	10.5% + 12 yen/kg	10.5% + 12 yen/kg	10.5% + 12 yen/kg	10.5% + 12 yen/kg	10.5% + 12 yen/kg	10.5% + 12 yen/kg

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Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	19th year	20th year	As from 21st year
	--- Of a milk protein content, by weight, calculated on the dry matter, equal to or greater than 25% but less than 45% (WPC)	29.8% + 687 yen/kg	R11	SG4*, S	35.0% + 40 yen/kg	32.6% + 37.20 yen/kg	30.1% + 34.40 yen/kg	27.7% + 31.60 yen/kg	25.2% + 28.80 yen/kg	22.8% + 26 yen/kg	20.3% + 23.20 yen/kg	17.9% + 20.40 yen/kg	15.4% + 17.60 yen/kg	13.0% + 14.80 yen/kg	10.5% + 12 yen/kg	10.5% + 12 yen/kg	10.5% + 12 yen/kg	10.5% + 12 yen/kg	10.5% + 12 yen/kg	10.5% + 12 yen/kg	10.5% + 12 yen/kg	10.5% + 12 yen/kg	10.5% + 12 yen/kg	10.5% + 12 yen/kg	10.5% + 12 yen/kg
	--- Of a milk protein content, by weight, calculated on the dry matter, equal to or greater than 45%	29.8% + 687 yen/kg	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																						

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Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	19th year	20th year	As from 21st year
040410.182	- For the manufacture of prepared milk powder 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	23.3% + 37.20 yen/kg	21.5% + 34.40 yen/kg	19.8% + 31.60 yen/kg	18.0% + 28.80 yen/kg	16.3% + 26 yen/kg	14.5% + 23.20 yen/kg	12.8% + 20.40 yen/kg	11.0% + 17.60 yen/kg	9.3% + 14.80 yen/kg	7.5% + 12 yen/kg	7.5% + 12 yen/kg	7.5% + 12 yen/kg	7.5% + 12 yen/kg	7.5% + 12 yen/kg	7.5% + 12 yen/kg	7.5% + 12 yen/kg	7.5% + 12 yen/kg	7.5% + 12 yen/kg	7.5% + 12 yen/kg	7.5% + 12 yen/kg
	---- Of a milk protein content, by weight, calculated on the dry matter, equal to or greater than 25% but less than 45% (WPC)	29.8% + 687 yen/kg	R12	SG4*, S	25.0% + 40 yen/kg	23.3% + 37.20 yen/kg	21.5% + 34.40 yen/kg	19.8% + 31.60 yen/kg	18.0% + 28.80 yen/kg	16.3% + 26 yen/kg	14.5% + 23.20 yen/kg	12.8% + 20.40 yen/kg	11.0% + 17.60 yen/kg	9.3% + 14.80 yen/kg	7.5% + 12 yen/kg	7.5% + 12 yen/kg	7.5% + 12 yen/kg	7.5% + 12 yen/kg	7.5% + 12 yen/kg	7.5% + 12 yen/kg	7.5% + 12 yen/kg	7.5% + 12 yen/kg	7.5% + 12 yen/kg	7.5% + 12 yen/kg	7.5% + 12 yen/kg

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

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	(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	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																					

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Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	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	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																						

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

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	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	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	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ

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Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	19th year	20th year	As from 21st year
0405.90	Other																								
	1 Of a fat content, by weight, not exceeding 85%																								
040590.110	- Imported by the Agriculture and Livestock Industries Corporation to the extent of the quantity stipulated by paragraph 1 of Article 13 of the Manufacturing Milk Producer Compensation Temporary Law (Law No. 112 of 1965) or imported with approval of the Minister of Agriculture, Forestry and Fisheries by means stipulated by paragraph 2 thereof		Xq1																						
040590.190	- Other	29.8% + 985 yen/kg	TRQ	TRQ-23, S	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ
	2 Other																								
040590.210	[1] Imported by the Agriculture and Livestock Industries Corporation to the extent of the quantity stipulated by paragraph 1 of Article 13 of the Manufacturing Milk Producer Compensation Temporary Law (Law No. 112 of 1965) or imported with approval of the Minister of Agriculture, Forestry and Fisheries by means stipulated by paragraph 2 thereof		Xq1																						

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Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	19th year	20th year	As from 21st year
	[2] Other																								
040590.221	- For "the Pooled Quota"		Xq1																						
040590.229	- Other	29.8% + 1,159 yen/kg	TRQ	TRQ-23, S	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ
04.06	Cheese and curd																								
0406.10	Fresh (unripened or 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	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																						

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Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	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	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ
	--- Other	29.8%	TRQ	TRQ-25, S	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ
0406.20	Grated or powdered cheese, of all kinds																								
040620.100	1 Of processed cheese	40.0%	TRQ	TRQ-25, S	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	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	Free
040630.000	Processed cheese, not grated or powdered	40.0%	TRQ	TRQ-25, S	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ
0406.40	Blue-veined cheese and other cheese containing veins produced by *Penicillium roqueforti*																								
040640.010	- Intended for use as materials for processed cheese, for "the Pooled Quota"		Xq2																						
040640.090	- Other	29.8%	TRQ	TRQ-25, S	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	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																						

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Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	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	Free	Free	Free	Free	Free	Free	Free	Free
040729.000	Other	17.0%	B12**		13.6%	13.6%	13.6%	13.6%	13.6%	13.6%	11.7%	9.7%	7.8%	5.8%	3.9%	1.9%	Free	Free	Free	Free	Free	Free	Free	Free	Free
0407.90	Other																								
040790.100	1 Frozen	17.0%	B12**		13.6%	13.6%	13.6%	13.6%	13.6%	13.6%	11.7%	9.7%	7.8%	5.8%	3.9%	1.9%	Free	Free	Free	Free	Free	Free	Free	Free	Free
040790.200	2 Other	21.3%	B10		19.4%	17.4%	15.5%	13.6%	11.6%	9.7%	7.7%	5.8%	3.9%	1.9%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
04.08	Birds' eggs, not in shell, and egg yolks, fresh, dried, cooked by steaming or by boiling in water, moulded, frozen or otherwise preserved, whether or not containing added sugar or other sweetening matter																								
	Egg yolks																								
040811.000	Dried	18.8%	B5		15.7%	12.5%	9.4%	6.3%	3.1%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
040819.000	Other	20% or 48 yen/kg, whichever is the greater	B5		16.7% or 40 yen/kg, whichever is the greater	13.3% or 32 yen/kg, whichever is the greater	10% or 24 yen/kg, whichever is the greater	6.7% or 16 yen/kg, whichever is the greater	3.3% or 8 yen/kg, whichever is the greater	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

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Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	19th year	20th year	As from 21st year
	Other																								
040891.000	Dried	21.3%	B12***		10.7%	10.7%	10.7%	10.7%	10.7%	10.7%	8.0%	8.0%	8.0%	8.0%	8.0%	8.0%	Free	Free	Free	Free	Free	Free	Free	Free	Free
040899.000	Other	21.3% or 51 yen/kg, whichever is the greater	B5		17.8% or 42.5 yen/kg, whichever is the greater	14.2% or 34 yen/kg, whichever is the greater	10.7% or 25.5 yen/kg, whichever is the greater	7.1% or 17 yen/kg, whichever is the greater	3.6% or 8.5 yen/kg, whichever is the greater	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
04.09																									
040900.000	Natural honey	25.5%	B7		22.3%	19.1%	15.9%	12.8%	9.6%	6.4%	3.2%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Chapter 5 Products of animal origin, not elsewhere specified or included																								
05.07	Ivory, tortoise-shell, whalebone and whalebone hair, horns, antlers, hooves, nails, claws and beaks, unworked or simply prepared but not cut to shape; powder and waste of these products																								
0507.90	Other																								
050790.090	- Other		X																						

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Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	19th year	20th year	As from 21st year
	SECTION II VEGETABLE PRODUCTS																								
	Chapter 7 Edible vegetables and certain roots and tubers																								
07.03	Onions, shallots, garlic, leeks and other 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%	B5		7.1%	5.7%	4.3%	2.8%	1.4%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
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		7.1% or ((73.70 yen - the value for customs duty) ×5/6) /kg, whichever is the less	5.7% or ((73.70 yen - the value for customs duty) ×4/6) /kg, whichever is the less	4.3% or ((73.70 yen - the value for customs duty) ×3/6) /kg, whichever is the less	2.8% or ((73.70 yen - the value for customs duty) ×2/6) /kg, whichever is the less	1.4% or ((73.70 yen - the value for customs duty) ×1/6) /kg, whichever is the less	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
07.09	Other vegetables, fresh or chilled																								
	Mushrooms and truffles																								
0709.59	Other																								
	- Other																								
070959.020	-- Shiitake mushrooms	4.3%	R13		3.7%	3.7%	3.7%	3.7%	3.7%	3.7%	3.7%	3.7%	3.7%	3.7%	3.7%	3.7%	3.7%	3.7%	3.7%	3.7%	3.7%	3.7%	3.7%	3.7%	3.7%
	Other																								
0709.99	Other																								
070999.100	1 Sweet corn	6.0%	B3		4.5%	3.0%	1.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
07.10	Vegetables (uncooked or cooked by steaming or boiling in water), frozen																								
071010.000	Potatoes	8.5%	B5		7.1%	5.7%	4.3%	2.8%	1.4%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

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	Leguminous vegetables, shelled or unshelled																								
0710.29	Other																								
071029.010	- Green soya beans	6.0%	B5		5.0%	4.0%	3.0%	2.0%	1.0%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
071030.000	Spinach, New Zealand spinach and orache spinach (garden spinach)	6.0%	B5		5.0%	4.0%	3.0%	2.0%	1.0%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
0710.80	Other vegetables																								
071080.030	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
07.11	Vegetables provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption																								
0711.90	Other vegetables; mixtures of vegetables																								
	2 Other																								
071190.093	(1) Burdock	12.0%	B5		10.0%	8.0%	6.0%	4.0%	2.0%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	(2) Other																								
071190.092	- Lotus roots	9.0%	B5		7.5%	6.0%	4.5%	3.0%	1.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

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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%	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
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	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Beans (*Vigna* spp., *Phaseolus* spp.)																								
0713.32	Small red (Adzuki) beans (*Phaseolus* or *Vigna angularis*)																								
071332.090	- Other		X																						
0713.33	Kidney beans, including white pea beans (*Phaseolus vulgaris*)																								
	2 Other																								
	(2) Other																								
071333.229	- Other		X																						

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Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	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 (*Phaseculus calcaratus*)		X																						
071339.227	-- Other		X																						

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Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	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	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

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Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	19th year	20th year	As from 21st year
071350.229	- Other	354 yen/kg	B10		321.82 yen/kg	289.64 yen/kg	257.45 yen/kg	225.27 yen/kg	193.09 yen/kg	160.91 yen/kg	128.73 yen/kg	96.55 yen/kg	64.36 yen/kg	32.18 yen/kg	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
0713.60	Pigeon peas (*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	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
071360.299	- Other	354 yen/kg	B10		321.82 yen/kg	289.64 yen/kg	257.45 yen/kg	225.27 yen/kg	193.09 yen/kg	160.91 yen/kg	128.73 yen/kg	96.55 yen/kg	64.36 yen/kg	32.18 yen/kg	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
0713.90	Other																								
	2 Other																								
	(2) Other																								
071390.221	- For "the Pooled Quota"	10.0%	B10		9.1%	8.2%	7.3%	6.4%	5.5%	4.5%	3.6%	2.7%	1.8%	0.9%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
071390.229	- Other	354 yen/kg	B10		321.82 yen/kg	289.64 yen/kg	257.45 yen/kg	225.27 yen/kg	193.09 yen/kg	160.91 yen/kg	128.73 yen/kg	96.55 yen/kg	64.36 yen/kg	32.18 yen/kg	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
07.14	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%	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
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

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Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	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 (*Colocasia* spp.)																								
071440.100	1 Frozen	10.0%	B10		9.1%	8.2%	7.3%	6.4%	5.5%	4.5%	3.6%	2.7%	1.8%	0.9%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	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 or melons																								
08.02	Other nuts, fresh or dried, whether or not shelled or peeled																								
	Chestnuts (*Castanea* spp.)																								
080241.000	In shell	9.6%	B10		8.7%	7.9%	7.0%	6.1%	5.2%	4.4%	3.5%	2.6%	1.7%	0.9%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
080242.000	Shelled	9.6%	B10		8.7%	7.9%	7.0%	6.1%	5.2%	4.4%	3.5%	2.6%	1.7%	0.9%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
080270.000	Kola nuts (*Cola* spp.)	12.0%	B5		10.0%	8.0%	6.0%	4.0%	2.0%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
0802.90	Other																								
080290.900	2 Other	12.0%	B5		10.0%	8.0%	6.0%	4.0%	2.0%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
08.03	Bananas, including plantains, fresh or dried																								
0803.10	Plantains																								
	1 Fresh																								
080310.100	(1) If imported during the period from 1st April to 30th September	20.0%	B10		18.2%	16.4%	14.5%	12.7%	10.9%	9.1%	7.3%	5.5%	3.6%	1.8%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
080310.100	(2) If imported during the period from 1st October to 31st March	25.0%	B10		22.7%	20.5%	18.2%	15.9%	13.6%	11.4%	9.1%	6.8%	4.5%	2.3%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

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0803.90	Other																								
	1 Fresh																								
080390.100	(1) If imported during the period from 1st April to 30th September	20.0%	B10		18.2%	16.4%	14.5%	12.7%	10.9%	9.1%	7.3%	5.5%	3.6%	1.8%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
080390.100	(2) If imported during the period from 1st October to 31st March	25.0%	B10		22.7%	20.5%	18.2%	15.9%	13.6%	11.4%	9.1%	6.8%	4.5%	2.3%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
08.04	Dates, figs, pineapples, avocados, guavas, mangoes and mangosteens, fresh or dried																								
0804.20	Figs																								
080420.010	- Fresh	6.0%	B5		5.0%	4.0%	3.0%	2.0%	1.0%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
080420.090	- Dried	6.0%	B5		5.0%	4.0%	3.0%	2.0%	1.0%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
0804.30	Pineapples																								
080430.010	1 Fresh	17.0%	B10		15.5%	13.9%	12.4%	10.8%	9.3%	7.7%	6.2%	4.6%	3.1%	1.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
08.05	Citrus fruit, fresh or dried																								
0805.10	Oranges																								
080510.000	1 If imported during the period from 1st June to 30th November	16.0%	B5		13.3%	10.7%	8.0%	5.3%	2.7%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
080510.000	2 If imported during the period from 1st December to 31st May																								
	- If imported during the period from 1st December to 31st March	32.0%	B7**	SG5	25.6%	25.6%	25.6%	20.5%	15.4%	10.2%	5.1%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	- If imported during the period from 1st April to 31st May	32.0%	B5		26.7%	21.3%	16.0%	10.7%	5.3%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

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Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	19th year	20th year	As from 21st year
	Mandarins (including tangerines and satsumas); clementines, wilkings and similar citrus hybrids																								
080521.000	Mandarins (including tangerines and satsumas)	17.0%	B5		14.2%	11.3%	8.5%	5.7%	2.8%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
080522.000	Clementines	17.0%	B5		14.2%	11.3%	8.5%	5.7%	2.8%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
080529.000	Other	17.0%	B5		14.2%	11.3%	8.5%	5.7%	2.8%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
080540.000	Grapefruit, including pomelos	10.0%	B5		8.3%	6.7%	5.0%	3.3%	1.7%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
0805.90	Other																								
080590.090	2 Other	17.0%	B10		15.5%	13.9%	12.4%	10.8%	9.3%	7.7%	6.2%	4.6%	3.1%	1.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
08.08	Apples, pears and quinces, fresh																								
080810.000	Apples	17.0%	B10***		12.8%	11.5%	10.2%	9.0%	7.7%	6.4%	5.1%	3.8%	2.6%	1.3%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
08.09	Apricots, cherries, peaches (including nectarines), plums and sloes, fresh																								
	Cherries																								
080921.000	Sour cherries (*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	Free	Free	Free	Free	Free	Free	Free	Free	Free	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	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

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Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	19th year	20th year	As from 21st year
08.12	Fruit and nuts, provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption																								
081210.000	Cherries	17.0%	B10		15.5%	13.9%	12.4%	10.8%	9.3%	7.7%	6.2%	4.6%	3.1%	1.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
0812.90	Other																								
	1 Bananas																								
081290.100	(1) If imported during the period from 1st April to 30th September	20.0%	B5		16.7%	13.3%	10.0%	6.7%	3.3%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
081290.100	(2) If imported during the period from 1st October to 31st March	25.0%	B5		20.8%	16.7%	12.5%	8.3%	4.2%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Orange																								
081290.200	(1) If imported during the period from 1st June to 30th November	16.0%	B10		14.5%	13.1%	11.6%	10.2%	8.7%	7.3%	5.8%	4.4%	2.9%	1.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
081290.200	(2) If imported during the period from 1st December to 31st May	32.0%	B10		29.1%	26.2%	23.3%	20.4%	17.5%	14.5%	11.6%	8.7%	5.8%	2.9%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	3 Grapefruit, including pomelos																								
081290.300	(1) If imported during the period from 1st June to 30th November	10.0%	B5		8.3%	6.7%	5.0%	3.3%	1.7%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
081290.300	(2) If imported during the period from 1st December to 31st May	10.0%	B5		8.3%	6.7%	5.0%	3.3%	1.7%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

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

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

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Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	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	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ

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

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

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

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Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	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																								
1001910.11	-- 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	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ

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Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	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	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ

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Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	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.																					

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Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	19th year	20th year	As from 21st year
100191.099	-- Other		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 100191.019.																					

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Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	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																						

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

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Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	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	Free	Free	Free	Free	Free	Free	Free	Free	Free
	---- Other		X																						

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Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	19th year	20th year	As from 21st year
100199.099	--- Other		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 100199.019.																					

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Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	19th year	20th year	As from 21st year
10.03	Barley																								
1003.10	Seed																								
100310.010	- Imported by Japanese Government according to Article 42 of the Law for 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	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ

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

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Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	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																								
1003.90.011	-- For feeding purposes		Xq1																						
1003.90.019	-- Other																								
	--- For the tariff rate quota in Japan's Schedule to the WTO Agreement		Xq1																						
	--- Other	Free Subject to an import mark-up in accordance with Japan's Schedule to the WTO Agreement	TRQ	TRQ-9	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ

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Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	19th year	20th year	As from 21st year
	- Other																								
100390.091	-- For feeding purposes																								
	--- Intended for use as materials for fodder and feed under the supervision of the customs administration	39 yen/kg	A		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	--- Other		X																						
100390.099	-- Other		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.																						

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Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	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																					

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Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	19th year	20th year	As from 21st year
10.06	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																						

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Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	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																						

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Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	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																						

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Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	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	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

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Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	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	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ

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Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	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.																					

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Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	19th year	20th year	As from 21st year
	Chapter 11 Products of the milling industry; malt; starches; inulin; wheat gluten																								
11.01																									
1101.00	Wheat or meslin flour																								
	- Imported by Japanese Government according to Article 42 of the Law for Stabilization of Supply-Demand and Price of Staple Food (Law No. 113 of 1994), imported to be purchased and sold by Japanese Government in response to a joint application by seller to and purchaser from Japanese Government according to Article 43 of the Law or imported with certification of Minister of Agriculture, Forestry and Fisheries according to the cabinet order concerning wheat and others provided by the cabinet order provided in column 3 of paragraph 1 of Article 45 of the Law																								
110100.011	-- 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																						

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Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	19th year	20th year	As from 21st year
	--- Other	12.5% Subject to an import mark-up in accordance with Japan's Schedule to the WTO Agreement	TRQ	TRQ-4	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ
1101 00.091	-- Other																								
	--- For the tariff rate quota in Japan's Schedule to the WTO Agreement		Xq1																						
	--- Other	25.0% Subject to an import mark-up in accordance with Japan's Schedule to the WTO Agreement	TRQ	TRQ-4	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ

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

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Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	19th year	20th year	As from 21st year
11.02	Cereal flours other than of wheat or meslin																								
110220.000	Maize (corn) flour	21.3%	B7		18.6%	16.0%	13.3%	10.7%	8.0%	5.3%	2.7%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
1102.90	Other																								
	1 Barley flour																								
110290.110	- Imported by Japanese Government according to Article 42 of the Law for Stabilization of Supply-Demand and Price of Staple Food (Law No. 113 of 1994), imported to be purchased and sold by Japanese Government in response to a joint application by seller to and purchaser from Japanese Government according to Article 43 of the Law or imported with certification of Minister of Agriculture, Forestry and Fisheries according to the 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																						

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

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Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	19th year	20th year	As from 21st year
	2 Triticale flour																								
1102 90.210	- 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	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ

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

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Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	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%	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

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

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Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	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%	B7		18.6%	16.0%	13.3%	10.7%	8.0%	5.3%	2.7%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

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Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	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																						

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

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Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	19th year	20th year	As from 21st year
	2 Of triticale																								
1103 19.210	- 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																						

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

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Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	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%	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

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Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	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																						

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

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Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	19th year	20th year	As from 21st year
110320.200	2 Of oats	12.0%	B7		10.5%	9.0%	7.5%	6.0%	4.5%	3.0%	1.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	3 Of maize (corn) or rice																								
110320.310	(1) Of maize (corn)	21.3%	B7		18.6%	16.0%	13.3%	10.7%	8.0%	5.3%	2.7%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	(2) Of rice																								
110320.350	- Imported by Japanese Government according to Article 30 of the Law for Stabilization of Supply-Demand and Price of Staple Food (Law No. 113 of 1994), imported to be purchased and sold by Japanese Government in response to a joint application by seller to and purchaser from Japanese Government according to Article 31 of the Law, imported with certification of Minister of Agriculture, Forestry and Fisheries according to the cabinet order concerning rice and others provided by the cabinet order provided in column 3 of paragraph 1 of Article 34 of the Law		Xq1																						
110320.390	- Other		X																						

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Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	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																						

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

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Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	19th year	20th year	As from 21st year
	5 Of triticale																								
1103 20.510	- 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																						
	-- Other	20.0% Subject to an import mark-up in accordance with Japan's Schedule to the WTO Agreement	TRQ	TRQ-4	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ

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Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	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%	B7		14.9%	12.8%	10.6%	8.5%	6.4%	4.3%	2.1%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
11.04	Cereal grains otherwise worked (for example, hulled, rolled, flaked, pearled, sliced or kibbled), except rice of heading 10.06; germ of cereals, whole, rolled, flaked or ground																								
	Rolled or flaked grains																								
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

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Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	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																						

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

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Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	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																								

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

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Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	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																						

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Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	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																						
	-- Other	20.0% Subject to an import mark-up in accordance with Japan's Schedule to the WTO Agreement	TRQ	TRQ-7	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ

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Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	19th year	20th year	As from 21st year
110419.490	- 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 110419.410.																						
	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	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
1104.23	Of maize (corn)																								
110423.010	1 Intended for use in the manufacture of cornflakes	16.2%	B7		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%	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

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Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	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 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																						

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

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Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	19th year	20th year	As from 21st year
	[2] Of triticale																								
1104 29.121	- 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																						

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

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Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	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																						

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Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	19th year	20th year	As from 21st year
	3 Of barley																								
1104 29.410	- 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																						

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

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Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	19th year	20th year	As from 21st year
	4 Other																								
110429.310	- Of buckwheat	17.0%	B5		14.2%	11.3%	8.5%	5.7%	2.8%	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%	B7		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
11.06	Flour, meal and powder of the dried leguminous vegetables of heading 07.13, of sago or of roots or tubers of heading 07.14 or of the products of Chapter 8																								
110610.000	Of the dried leguminous vegetables of heading 07.13	13.6%	B10		12.4%	11.1%	9.9%	8.7%	7.4%	6.2%	4.9%	3.7%	2.5%	1.2%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	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%	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
110630.200	- 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

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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	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
110710.029	-- Other	21.30 yen/kg	TRQ	TRQ-10	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ
1107.20	Roasted																								
110720.010	- For "the Pooled Quota"		Xq2																						
110720.020	- Other	21.30 yen/kg	TRQ	TRQ-10	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ

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

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

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Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	19th year	20th year	As from 21st year
1108.12	Maize (corn) starch																								
	- For the quantity within the limits of a tariff quota stipulated by a cabinet order which is effective at the time of import and under the conditions set out by relevant regulations which are effective at the time of import (hereinafter in this heading or heading 19.01 referred to as "the Pooled Quota of starch or similar articles") Note: The annual tariff quota stipulated by a cabinet order ("the Pooled Quota of starch or similar articles") which shall not be less than 157,000 tons, includes items as follows; (1) Maize (corn) starch of subheading 1108.12, (2) Potato starch of subheading 1108.13, (3) Manioc (cassava) starch of subheading 1108.14, (4) Other starches of subheading 1108.19, (5) Inulin 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)																								

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Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	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	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	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	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ

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Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	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	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	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	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	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

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

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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 *Porphyra* spp. and other seaweeds mixed with *Porphyra* spp. other than those specified in 1 above	40.0%	Xb																						
	3 Other																								
121221.310	- Hijiki (*Hizikia fusiformis*)		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																						

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Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	19th year	20th year	As from 21st year
	Other																								
1212.99	Other																								
	1 Tubers of konnyaku (*Amorphophalus*), 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		2726.10 yen/kg	2656.20 yen/kg	2586.30 yen/kg	2516.40 yen/kg	2446.50 yen/kg	2376.60 yen/kg	2376.60 yen/kg	2376.60 yen/kg	2376.60 yen/kg	2376.60 yen/kg	2376.60 yen/kg	2376.60 yen/kg	2376.60 yen/kg	2376.60 yen/kg	2376.60 yen/kg	2376.60 yen/kg	2376.60 yen/kg	2376.60 yen/kg	2376.60 yen/kg	2376.60 yen/kg	2376.60 yen/kg	2376.60 yen/kg

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

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	SECTION III ANIMAL OR VEGETABLE FATS AND OILS AND THEIR CLEAVAGE PRODUCTS; PREPARED EDIBLE FATS; ANIMAL OR VEGETABLE WAXES																								
	Chapter 15 Animal or vegetable fats and oils and their cleavage products; prepared edible fats; animal or vegetable waxes																								
15.01	Pig fat (including lard) and poultry fat, other than that of heading 02.09 or 15.03																								
1501.10	Lard																								
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	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	1.42 yen/kg	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
15.04	Fats and oils and their fractions, of fish or marine mammals, whether or not refined, but not chemically modified																								
1504.30	Fats and oils and their fractions, of marine mammals																								
150430.010	1 Whale oil		X																						
15.07	Soya-bean oil and its fractions, whether or not refined, but not chemically modified																								
1507.10	Crude oil, whether or not degummed																								
150710.100	1 Of an acid value exceeding 0.6	10.90 yen/kg	B5		9.08 yen/kg	7.27 yen/kg	5.45 yen/kg	3.63 yen/kg	1.82 yen/kg	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
150710.200	2 Other	13.20 yen/kg	B5		11.00 yen/kg	8.80 yen/kg	6.60 yen/kg	4.40 yen/kg	2.20 yen/kg	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
150790.000	Other	13.20 yen/kg	B5		11.00 yen/kg	8.80 yen/kg	6.60 yen/kg	4.40 yen/kg	2.20 yen/kg	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
15.08	Ground-nut oil and its fractions, whether or not refined, but not chemically modified																								
1508.10	Crude oil																								
150810.100	1 Of an acid value exceeding 0.6	8.50 yen/kg	B10		7.73 yen/kg	6.95 yen/kg	6.18 yen/kg	5.41 yen/kg	4.64 yen/kg	3.86 yen/kg	3.09 yen/kg	2.32 yen/kg	1.55 yen/kg	0.77 yen/kg	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
150810.200	2 Other	10.40 yen/kg	B10		9.45 yen/kg	8.51 yen/kg	7.56 yen/kg	6.62 yen/kg	5.67 yen/kg	4.73 yen/kg	3.78 yen/kg	2.84 yen/kg	1.89 yen/kg	0.95 yen/kg	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
150890.000	Other	10.40 yen/kg	B10		9.45 yen/kg	8.51 yen/kg	7.56 yen/kg	6.62 yen/kg	5.67 yen/kg	4.73 yen/kg	3.78 yen/kg	2.84 yen/kg	1.89 yen/kg	0.95 yen/kg	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

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15.12	Sunflower-seed, safflower or cotton-seed oil and fractions thereof, whether or not refined, but not chemically modified																								
	Sunflower-seed or safflower oil and fractions thereof																								
1512.11	Crude oil																								
	1 Of an acid value exceeding 0.6																								
151211.110	- Sunflower-seed oil	8.50 yen/kg	B5		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	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	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	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	B5		7.08 yen/kg	5.67 yen/kg	4.25 yen/kg	2.83 yen/kg	1.42 yen/kg	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
1512.29	Other																								
151229.090	- Other	8.50 yen/kg	B8		7.56 yen/kg	6.61 yen/kg	5.67 yen/kg	4.72 yen/kg	3.78 yen/kg	2.83 yen/kg	1.89 yen/kg	0.94 yen/kg	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
15.14	Rape, colza or mustard oil and fractions thereof, whether or not refined, but not chemically modified																								
	Low erucic acid rape or colza oil and its fractions																								
1514.11	Crude oil																								
151411.100	1 Of an acid value exceeding 0.6	10.90 yen/kg	B5		9.08 yen/kg	7.27 yen/kg	5.45 yen/kg	3.63 yen/kg	1.82 yen/kg	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
151411.200	2 Other	13.20 yen/kg	B5		11.00 yen/kg	8.80 yen/kg	6.60 yen/kg	4.40 yen/kg	2.20 yen/kg	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
151419.000	Other	13.20 yen/kg	B5		11.00 yen/kg	8.80 yen/kg	6.60 yen/kg	4.40 yen/kg	2.20 yen/kg	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

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	Other																								
1514.91	Crude oil																								
151491.100	1 Of an acid value exceeding 0.6	10.90 yen/kg	B5		9.08 yen/kg	7.27 yen/kg	5.45 yen/kg	3.63 yen/kg	1.82 yen/kg	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
151491.200	2 Other	13.20 yen/kg	B5		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	B5		11.00 yen/kg	8.80 yen/kg	6.60 yen/kg	4.40 yen/kg	2.20 yen/kg	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
15.15	Other fixed vegetable fats and oils (including jojoba oil) and their fractions, whether or not refined, but not chemically modified																								
	Linseed oil and its fractions																								
151511.000	Crude oil	5.0% or 5.50 yen/kg, whichever is the greater	B5		4.2% or 4.58 yen/kg, whichever is the greater	3.3% or 3.67 yen/kg, whichever is the greater	2.5% or 2.75 yen/kg, whichever is the greater	1.7% or 1.83 yen/kg, whichever is the greater	0.8% or 0.92 yen/kg, whichever is the greater	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
151519.000	Other	5.0% or 5.50 yen/kg, whichever is the greater	B5		4.2% or 4.58 yen/kg, whichever is the greater	3.3% or 3.67 yen/kg, whichever is the greater	2.5% or 2.75 yen/kg, whichever is the greater	1.7% or 1.83 yen/kg, whichever is the greater	0.8% or 0.92 yen/kg, whichever is the greater	Free	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		4.55 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	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
151521.200	2 Other	10.40 yen/kg	B10		9.45 yen/kg	8.51 yen/kg	7.56 yen/kg	6.62 yen/kg	5.67 yen/kg	4.73 yen/kg	3.78 yen/kg	2.84 yen/kg	1.89 yen/kg	0.95 yen/kg	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
151529.000	Other	10.40 yen/kg	B10		9.45 yen/kg	8.51 yen/kg	7.56 yen/kg	6.62 yen/kg	5.67 yen/kg	4.73 yen/kg	3.78 yen/kg	2.84 yen/kg	1.89 yen/kg	0.95 yen/kg	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
1515.50	Sesame oil and its fractions																								
151550.100	1 Of an acid value exceeding 0.6	8.50 yen/kg	B5		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
151550.200	2 Other	10.40 yen/kg	B7		9.10 yen/kg	7.80 yen/kg	6.50 yen/kg	5.20 yen/kg	3.90 yen/kg	2.60 yen/kg	1.30 yen/kg	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

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1515.90	Other																								
	4 Other																								
	(1) Of an acid value exceeding 0.6																								
151590.410	- Rice bran oil and its fractions	8.50 yen/kg	B10		7.73 yen/kg	6.95 yen/kg	6.18 yen/kg	5.41 yen/kg	4.64 yen/kg	3.86 yen/kg	3.09 yen/kg	2.32 yen/kg	1.55 yen/kg	0.77 yen/kg	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
151590.510	- Other	8.50 yen/kg	B3		6.38 yen/kg	4.25 yen/kg	2.13 yen/kg	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	(2) Other																								
151590.420	- Rice bran oil and its fractions	10.40 yen/kg	B10		9.45 yen/kg	8.51 yen/kg	7.56 yen/kg	6.62 yen/kg	5.67 yen/kg	4.73 yen/kg	3.78 yen/kg	2.84 yen/kg	1.89 yen/kg	0.95 yen/kg	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
151590.520	- Other	10.40 yen/kg	B3		7.80 yen/kg	5.20 yen/kg	2.60 yen/kg	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
15.17	Margarine; edible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this Chapter, other than edible fats or oils or their fractions of heading 15.16																								
151710.000	Margarine, excluding liquid margarine	29.8%	B5		24.8%	19.9%	14.9%	9.9%	5.0%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

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Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	19th year	20th year	As from 21st year
1517.90	Other																								
	2 Mixtures of vegetable fats and oils and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised, whether or not refined, but not further prepared, not otherwise prepared																								
151790.290	(2) Other	13.20 yen/kg	B10		12.00 yen/kg	10.80 yen/kg	9.60 yen/kg	8.40 yen/kg	7.20 yen/kg	6.00 yen/kg	4.80 yen/kg	3.60 yen/kg	2.40 yen/kg	1.20 yen/kg	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
151790.400	4 Shortening	12.8%	B5		10.7%	8.5%	6.4%	4.3%	2.1%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
151790.900	5 Other	21.3%	B5		17.8%	14.2%	10.7%	7.1%	3.6%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
15.21	Vegetable waxes (other than triglycerides), beeswax, other insect waxes and spermaceti, whether or not refined or coloured																								
1521.90	Other																								
	1 Beeswax or spermaceti																								
152190.010	- Beeswax	12.8%	B5		10.7%	8.5%	6.4%	4.3%	2.1%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

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Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	19th year	20th year	As from 21st year
	SECTION IV PREPARED FOODSTUFFS; BEVERAGES, SPIRITS AND VINEGAR; TOBACCO AND MANUFACTURED TOBACCO SUBSTITUTES																								
	Chapter 16 Preparations of meat, of fish or of crustaceans, molluscs or other aquatic invertebrates																								
16.01																									
160100.000	Sausages and similar products, of meat, meat offal or blood; food preparations based on these products	10.0%	B5		8.3%	6.7%	5.0%	3.3%	1.7%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
16.02	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	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
1602.32	Of fowls of the species *Gallus domesticus*																								
	2 Other																								
160232.210	(1) Containing meat or meat offal of bovine animals or swine	21.3%	B10		19.4%	17.4%	15.5%	13.6%	11.6%	9.7%	7.7%	5.8%	3.9%	1.9%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
160232.290	(2) Other	6.0%	B5*		4.8%	3.8%	2.9%	1.9%	1.0%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

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Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	19th year	20th year	As from 21st year
1602.39	Other																								
	2 Other																								
160239.210	(1) Containing meat or meat offal of bovine animals or swine	21.3%	B10		19.4%	17.4%	15.5%	13.6%	11.6%	9.7%	7.7%	5.8%	3.9%	1.9%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Of swine																								
1602.41	Hams and cuts thereof																								
	1 Ham or bacon, excluding those sterilized; 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																								

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Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	19th year	20th year	As from 21st year
160241.011	(1) Each kilogramme, not more than the gate price of processed meat of swine, in value for customs duty	Per each kilogramme, the difference between the value obtained by multiplying the standard import price of processed pig by 1.5 and the value obtained by multiplying the value for customs duty by 0.6	B10**	SG3, S	B10**	B10**	B10**	B10**	B10**	B10**	B10**	B10**	B10**	B10**	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
160241.019	(2) Each kilogramme, more than the gate price of processed meat of swine, in value for customs duty	8.5%	B10***	SG3, S	4.3%	3.8%	3.3%	2.7%	2.2%	1.8%	1.5%	1.1%	0.7%	0.4%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
160241.090	2 Other	20.0%	B5		16.7%	13.3%	10.0%	6.7%	3.3%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

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Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	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	(1) Each kilogramme, not more than the gate price of processed meat of swine, in value for customs duty	Per each kilogramme, the difference between the value obtained by multiplying the standard import price of processed pig by 1.5 and the value obtained by multiplying the value for customs duty by 0.6	B10**	SG3, S	B10**	B10**	B10**	B10**	B10**	B10**	B10**	B10**	B10**	B10**	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

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

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Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	19th year	20th year	As from 21st year
160249.210	[1] Each kilogramme, not more than the gate price of processed meat of swine, in value for customs duty	Per each kilogramme, the difference between the value obtained by multiplying the standard import price of processed pig by 1.5 and the value obtained by multiplying the value for customs duty by 0.6	B10**	SG3, S	B10**	B10**	B10**	B10**	B10**	B10**	B10**	B10**	B10**	B10**	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
160249.220	[2] Each kilogramme, more than the gate price of processed meat of swine, in value for customs duty	8.5%	B10***	SG3, S	4.3%	3.8%	3.3%	2.7%	2.2%	1.8%	1.5%	1.1%	0.7%	0.4%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
160249.290	(2) Other	20.0%	B5		16.7%	13.3%	10.0%	6.7%	3.3%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

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

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	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

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	In airtight containers, otherwise containing vegetables, but not chilled or frozen																								
160250.810	- Simply boiled in water	45.0%	B15		42.2%	39.4%	36.6%	33.8%	30.9%	28.1%	25.3%	22.5%	19.7%	16.9%	14.1%	11.3%	8.4%	5.6%	2.8%	Free	Free	Free	Free	Free	Free
160250.890	- Other	38.3%	B15		35.9%	33.5%	31.1%	28.7%	26.3%	23.9%	21.5%	19.2%	16.8%	14.4%	12.0%	9.6%	7.2%	4.8%	2.4%	Free	Free	Free	Free	Free	Free
	Other																								
160250.910	- Simply boiled in water	50.0%	B15		46.9%	43.8%	40.6%	37.5%	34.4%	31.3%	28.1%	25.0%	21.9%	18.8%	15.6%	12.5%	9.4%	6.3%	3.1%	Free	Free	Free	Free	Free	Free
	- Other																								
160250.991	-- In airtight containers	50.0%	B15		46.9%	43.8%	40.6%	37.5%	34.4%	31.3%	28.1%	25.0%	21.9%	18.8%	15.6%	12.5%	9.4%	6.3%	3.1%	Free	Free	Free	Free	Free	Free
160250.999	-- Other	50.0%	B15		46.9%	43.8%	40.6%	37.5%	34.4%	31.3%	28.1%	25.0%	21.9%	18.8%	15.6%	12.5%	9.4%	6.3%	3.1%	Free	Free	Free	Free	Free	Free
1602.90	Other, including preparations of blood of any animal																								
	2 Other																								
160290.210	(1) Containing meat or meat offal of bovine animals or swine	21.3%	B10		19.4%	17.4%	15.5%	13.6%	11.6%	9.7%	7.7%	5.8%	3.9%	1.9%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
160290.290	(2) Other	6.0%	B10		5.5%	4.9%	4.4%	3.8%	3.3%	2.7%	2.2%	1.6%	1.1%	0.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

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16.03																									
1603.00	Extracts and juices of meat, fish or crustaceans, molluscs or other aquatic invertebrates																								
160300.010	1 Extracts and juices of meat	12.0%	B5		10.0%	8.0%	6.0%	4.0%	2.0%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
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	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
160415.000	Mackerel	9.6%	B5		8.0%	6.4%	4.8%	3.2%	1.6%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
16.05	Crustaceans, molluscs and other aquatic invertebrates, prepared or preserved																								
1605.10	Crab																								
	2 Other																								
160510.021	- Containing rice	9.6%	B10		8.7%	7.9%	7.0%	6.1%	5.2%	4.4%	3.5%	2.6%	1.7%	0.9%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Shrimps and prawns																								
1605.21	Not in airtight container																								
	2 Other																								
160521.021	- Containing rice	5.3%	B10		4.8%	4.3%	3.9%	3.4%	2.9%	2.4%	1.9%	1.4%	1.0%	0.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
1605.29	Other																								
	2 Other																								
160529.021	- Containing rice	5.3%	B10		4.8%	4.3%	3.9%	3.4%	2.9%	2.4%	1.9%	1.4%	1.0%	0.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

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	Molluscs																								
1605.54	Cuttle fish and squid																								
160554.100	1 Smoked																								
	- In airtight containers																								
	-- Containing rice	6.7%	B10		6.1%	5.5%	4.9%	4.3%	3.7%	3.0%	2.4%	1.8%	1.2%	0.6%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	-- Other	6.7%	B10		6.1%	5.5%	4.9%	4.3%	3.7%	3.0%	2.4%	1.8%	1.2%	0.6%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	- Other																								
	-- Containing rice	6.7%	B10		6.1%	5.5%	4.9%	4.3%	3.7%	3.0%	2.4%	1.8%	1.2%	0.6%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	-- Other	6.7%	B5		5.6%	4.5%	3.4%	2.2%	1.1%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																								
	- In airtight containers																								
160554.911	-- Containing rice	10.5%	B10		9.5%	8.6%	7.6%	6.7%	5.7%	4.8%	3.8%	2.9%	1.9%	1.0%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
160554.919	-- Other	10.5%	B10		9.5%	8.6%	7.6%	6.7%	5.7%	4.8%	3.8%	2.9%	1.9%	1.0%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	- Other																								
160554.991	-- Containing rice	10.5%	B10		9.5%	8.6%	7.6%	6.7%	5.7%	4.8%	3.8%	2.9%	1.9%	1.0%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
160554.999	-- Other	10.5%	B5		8.8%	7.0%	5.3%	3.5%	1.8%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

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	Chapter 17 Sugars and sugar confectionery																								
17.01	Cane or beet sugar and chemically pure sucrose, in solid form																								
	Raw sugar not containing added flavouring or colouring matter																								
1701.12	Beet sugar																								
170112.100	1 Whose content of sucrose by weight, in the dry state, corresponds to a polarimetric reading of less than 98.5°	71.80 yen/kg	TRQ	TRQ-16, S	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ
170112.200	2 Other	103.10 yen/kg	TRQ	TRQ-16, S	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ
170113.000	Cane sugar specified in Subheading Note 2 to this Chapter	35.30 yen/kg	TRQ	TRQ-15	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ
1701.14	Other cane sugar																								
	1 Whose content of sucrose by weight, in the dry state, corresponds to a polarimetric reading of less than 98.5°																								
170114.110	(1) Sugar centrifugal	71.80 yen/kg	TRQ	TRQ-16, S	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ
170114.190	(2) Other	35.30 yen/kg	TRQ	TRQ-15	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ
170114.200	2 Other	103.10 yen/kg	TRQ	TRQ-16, S	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ
	Other																								
170191.000	Containing added flavouring or colouring matter	106.20 yen/kg	TRQ	TRQ-16, S	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ

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

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	2 Other																								
170230.210	(1) Containing added sugar	85.7% or 60.90 yen/kg, whichever is the greater	TRQ	TRQ-13	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ
	(2) Other																								
170230.221	A Refined	21.3%	TRQ	TRQ-13	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ
170230.229	B Other	50.0% or 25 yen/kg, whichever is the greater	TRQ	TRQ-13	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ
1702.40	Glucose and glucose syrup, containing in the dry state at least 20% but less than 50% by weight of fructose, excluding invert sugar																								
170240.100	1 Containing added flavouring or colouring matter	29.8% or 23 yen/kg, whichever is the greater	R17		27.8% or 21.43 yen/kg, whichever is the greater	25.7% or 19.86 yen/kg, whichever is the greater	23.7% or 18.30 yen/kg, whichever is the greater	21.7% or 16.73 yen/kg, whichever is the greater	19.6% or 15.16 yen/kg, whichever is the greater	17.6% or 13.59 yen/kg, whichever is the greater	15.6% or 12.02 yen/kg, whichever is the greater	13.5% or 10.45 yen/kg, whichever is the greater	11.5% or 8.89 yen/kg, whichever is the greater	9.5% or 7.32 yen/kg, whichever is the greater	7.5% or 5.75 yen/kg, whichever is the greater	7.5% or 5.75 yen/kg, whichever is the greater	7.5% or 5.75 yen/kg, whichever is the greater	7.5% or 5.75 yen/kg, whichever is the greater	7.5% or 5.75 yen/kg, whichever is the greater	7.5% or 5.75 yen/kg, whichever is the greater	7.5% or 5.75 yen/kg, whichever is the greater	7.5% or 5.75 yen/kg, whichever is the greater	7.5% or 5.75 yen/kg, whichever is the greater	7.5% or 5.75 yen/kg, whichever is the greater	7.5% or 5.75 yen/kg, whichever is the greater
	2 Other																								
170240.210	- Containing added sugar	78.5% or 53.70 yen/kg, whichever is the greater	TRQ	TRQ-13	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ
170240.220	- Other	50.0% or 25 yen/kg, whichever is the greater	TRQ	TRQ-13	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ

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1702.60	Other fructose and fructose syrup, containing in the dry state more than 50% by weight of fructose, excluding invert sugar																								
170260.100	1 Containing added flavouring or colouring matter	29.8% or 23 yen/kg, whichever is the greater	R17		27.8% or 21.43 yen/kg, whichever is the greater	25.7% or 19.86 yen/kg, whichever is the greater	23.7% or 18.30 yen/kg, whichever is the greater	21.7% or 16.73 yen/kg, whichever is the greater	19.6% or 15.16 yen/kg, whichever is the greater	17.6% or 13.59 yen/kg, whichever is the greater	15.6% or 12.02 yen/kg, whichever is the greater	13.5% or 10.45 yen/kg, whichever is the greater	11.5% or 8.89 yen/kg, whichever is the greater	9.5% or 7.32 yen/kg, whichever is the greater	7.5% or 5.75 yen/kg, whichever is the greater	7.5% or 5.75 yen/kg, whichever is the greater	7.5% or 5.75 yen/kg, whichever is the greater	7.5% or 5.75 yen/kg, whichever is the greater	7.5% or 5.75 yen/kg, whichever is the greater	7.5% or 5.75 yen/kg, whichever is the greater	7.5% or 5.75 yen/kg, whichever is the greater	7.5% or 5.75 yen/kg, whichever is the greater	7.5% or 5.75 yen/kg, whichever is the greater	7.5% or 5.75 yen/kg, whichever is the greater	7.5% or 5.75 yen/kg, whichever is the greater
	2 Other																								
170260.210	- Containing added sugar	85.7% or 60.90 yen/kg, whichever is the greater	TRQ	TRQ-13	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ
170260.220	- Other	50.0% or 25 yen/kg, whichever is the greater	TRQ	TRQ-13	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	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	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	Free

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

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	(2) Other																								
170290.521	A Containing added sugar	114.2% or 89.50 yen/kg, whichever is the greater	TRQ	TRQ-16, S	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ
	B Other																								
170290.522	(a) Sorbose	12.0%	B5		10.0%	8.0%	6.0%	4.0%	2.0%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
170290.523	(b) Maltose	21.3%	B10		19.4%	17.4%	15.5%	13.6%	11.6%	9.7%	7.7%	5.8%	3.9%	1.9%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
170290.529	(c) Other	50.0% or 25 yen/kg, whichever is the greater	TRQ	TRQ-13	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ
17.03	Molasses resulting from the extraction or refining of sugar																								
1703.10	Cane molasses																								
	2 Other																								
170310.090	- Other	15.30 yen/kg	B5		12.75 yen/kg	10.20 yen/kg	7.65 yen/kg	5.10 yen/kg	2.55 yen/kg	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
1703.90	Other																								
	2 Other																								
170390.090	- Other	15.30 yen/kg	B10		13.91 yen/kg	12.52 yen/kg	11.13 yen/kg	9.74 yen/kg	8.35 yen/kg	6.95 yen/kg	5.56 yen/kg	4.17 yen/kg	2.78 yen/kg	1.39 yen/kg	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
17.04	Sugar confectionery (including white chocolate), not containing cocoa																								
170410.000	Chewing gum, whether or not sugar-coated	24.0%	B10		21.8%	19.6%	17.5%	15.3%	13.1%	10.9%	8.7%	6.5%	4.4%	2.2%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
1704.90	Other																								
	2 Other																								
170490.210	- Candies	25.0%	B10		22.7%	20.5%	18.2%	15.9%	13.6%	11.4%	9.1%	6.8%	4.5%	2.3%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
170490.220	- Caramels	25.0%	B10		22.7%	20.5%	18.2%	15.9%	13.6%	11.4%	9.1%	6.8%	4.5%	2.3%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
170490.230	- White chocolate	25.0%	B10		22.7%	20.5%	18.2%	15.9%	13.6%	11.4%	9.1%	6.8%	4.5%	2.3%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
170490.290	- Other	25.0%	B10		22.7%	20.5%	18.2%	15.9%	13.6%	11.4%	9.1%	6.8%	4.5%	2.3%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

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	Chapter 18 Cocoa and cocoa preparations																								
18.03	Cocoa paste, whether or not defatted																								
180320.000	Wholly or partly defatted	10.0%	B5		8.3%	6.7%	5.0%	3.3%	1.7%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
18.06	Chocolate and other food preparations containing cocoa																								
1806.10	Cocoa powder, containing added sugar or other sweetening matter																								
180610.100	1 Containing added sugar	29.8%	TRQ	TRQ-15	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ
1806.20	Other preparations in blocks, slabs or bars weighing more than 2 kg or in liquid, paste, powder, granular or other bulk form in containers or immediate packings, of a content exceeding 2 kg																								
	1 Food preparations of goods of headings 04.01 to 04.04, containing cocoa powder in a proportion by weight of less than 10%																								
	(1) Containing not less than 30% of natural milk constituents by weight, calculated on the dry matter, excluding whipped cream in pressurised containers																								
180620.311	- For "the Pooled Quota of other milk products"	21.0%	R6		19.3%	17.5%	15.8%	14.0%	12.3%	10.5%	10.5%	10.5%	10.5%	10.5%	10.5%	10.5%	10.5%	10.5%	10.5%	10.5%	10.5%	10.5%	10.5%	10.5%	10.5%
180620.319	- Other		X	S																					
	(2) Other																								
180620.321	A Containing added sugar	23.8%	B10	S	21.6%	19.5%	17.3%	15.1%	13.0%	10.8%	8.7%	6.5%	4.3%	2.2%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	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%

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	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	TRQ

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	Other, in blocks, slabs or bars																								
180631.000	Filled	10.0%	B10		9.1%	8.2%	7.3%	6.4%	5.5%	4.5%	3.6%	2.7%	1.8%	0.9%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
1806.32	Not filled																								
180632.100	1 Chocolate confectionery	10.0%	B10		9.1%	8.2%	7.3%	6.4%	5.5%	4.5%	3.6%	2.7%	1.8%	0.9%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																								
	(1) Containing added sugar																								
180632.211	- Chewing gum and other sugar confectionery; foods, the largest single ingredient of which is sugar by weight	29.8%	B10		27.1%	24.4%	21.7%	19.0%	16.3%	13.5%	10.8%	8.1%	5.4%	2.7%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
180632.219	- Other	29.8%	B10		27.1%	24.4%	21.7%	19.0%	16.3%	13.5%	10.8%	8.1%	5.4%	2.7%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
180632.220	(2) Other	21.3%	B5		17.8%	14.2%	10.7%	7.1%	3.6%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
1806.90	Other																								
180690.100	1 Chocolate confectionery	10.0%	B10		9.1%	8.2%	7.3%	6.4%	5.5%	4.5%	3.6%	2.7%	1.8%	0.9%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																								
	(1) Food preparations of goods of headings 04.01 to 04.04, containing cocoa powder in a proportion by weight of less than 10%																								
	A Containing not less than 30% of natural milk constituents by weight, calculated on the dry matter, excluding whipped cream in pressurised containers																								
180690.311	- For "the Pooled Quota of other milk products"	21.0%	R6		19.3%	17.5%	15.8%	14.0%	12.3%	10.5%	10.5%	10.5%	10.5%	10.5%	10.5%	10.5%	10.5%	10.5%	10.5%	10.5%	10.5%	10.5%	10.5%	10.5%	10.5%
180690.319	- Other		X	S																					

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Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	19th year	20th year	As from 21st year
	B Other																								
180690.321	(a) Containing added sugar	23.8%	B7		20.8%	17.9%	14.9%	11.9%	8.9%	6.0%	3.0%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
180690.322	(b) Other	21.3%	R5	S	20.3%	19.4%	18.4%	17.4%	16.5%	15.5%	14.5%	13.6%	12.6%	11.6%	10.7%	10.7%	10.7%	10.7%	10.7%	10.7%	10.7%	10.7%	10.7%	10.7%	10.7%
	(2) Other																								
	A Containing added sugar																								
180690.211	- Chewing gum and other sugar confectionery; foods, the largest single ingredient of which is sugar by weight	29.8%	B10		27.1%	24.4%	21.7%	19.0%	16.3%	13.5%	10.8%	8.1%	5.4%	2.7%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
180690.219	- Other	29.8%	B10		27.1%	24.4%	21.7%	19.0%	16.3%	13.5%	10.8%	8.1%	5.4%	2.7%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
180690.220	B Other	21.3%	B10	S	19.4%	17.4%	15.5%	13.6%	11.6%	9.7%	7.7%	5.8%	3.9%	1.9%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Chapter 19 Preparations of cereals, flour, starch or milk; pastrycooks' products																								
19.01	Malt extract; food preparations of flour, groats, meal, starch or malt extract, not containing cocoa or containing less than 40% by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included; food preparations of goods of headings 04.01 to 04.04, not containing cocoa or containing less than 5% by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included																								
1901.10	Preparations suitable for infants or young children, put up for retail sale																								
	1 Food preparations of goods of headings 04.01 to 04.04, containing not less than 30% of natural milk constituents by weight, calculated on the dry matter																								
	(1) Of a milk fat content, by weight, not exceeding 30%																								
190110.111	- For "the Pooled Quota of other milk products"	25.0%	R6		22.9%	20.8%	18.8%	16.7%	14.6%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%

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

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Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	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																								

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Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	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																								

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

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Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	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.																					

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Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	19th year	20th year	As from 21st year
	C Mostly containing barley preparation																								
1901 20.141	- 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																						
	-- Other	25.0% Subject to an import mark-up in accordance with Japan's Schedule to the WTO Agreement	TRQ	TRQ-8	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ

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Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	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																								

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

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Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	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	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																								

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Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	19th year	20th year	As from 21st year
190120.162	- Imported by Japanese Government according to Article 30 of the Law for Stabilization of Supply-Demand and Price of Staple Food (Law No. 113 of 1994), imported to be purchased and sold by Japanese Government in response to a joint application by seller to and purchaser from Japanese Government according to Article 31 of the Law, imported with certification of Minister of Agriculture, Forestry and Fisheries according to the cabinet order concerning rice and others provided by the cabinet order provided in column 3 of paragraph 1 of Article 34 of the Law		Xq1																						
190120.168	- Other		X																						
	2 Other																								
	(1) Food preparations of goods of headings 04.01 to 04.04																								
190120.219	B Other	21.3%	B10		19.4%	17.4%	15.5%	13.6%	11.6%	9.7%	7.7%	5.8%	3.9%	1.9%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	(2) Cake-mixes																								
190120.222	A Containing added sugar	23.8%	TRQ	TRQ-2	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ
	B Other																								
190120.223	(a) Put up in containers for retail sale, not more than 500 g each including container	12.0%	B8		10.7%	9.3%	8.0%	6.7%	5.3%	4.0%	2.7%	1.3%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
190120.224	(b) Other	12.0%	B8		10.7%	9.3%	8.0%	6.7%	5.3%	4.0%	2.7%	1.3%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

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	(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	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	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	(b) Other																								
190120.234	- Preparations of rice flour		X																						
190120.235	- Preparations of wheat flour	23.8%	TRQ	TRQ-2	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ
190120.239	- Other	23.8%	TRQ	TRQ-11	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ
	B Other																								
190120.241	- Put up in containers for retail sale, not more than 500 g each including container	13.6%	B10		12.4%	11.1%	9.9%	8.7%	7.4%	6.2%	4.9%	3.7%	2.5%	1.2%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	- Other																								
190120.242	-- Preparations of rice flour		X																						
190120.243	-- Preparations of wheat flour	16.0%	TRQ	TRQ-2	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ
190120.249	-- Other	16.0%	B10		14.5%	13.1%	11.6%	10.2%	8.7%	7.3%	5.8%	4.4%	2.9%	1.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
1901.90	Other																								

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

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Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	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																						

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Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	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	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ

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Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	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																								

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Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	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 in column 3 of paragraph 1 of Article 45 of the Law																								
	-- For the tariff rate quota in Japan's Schedule to the WTO Agreement		Xq1																						
	-- Other	25.0% Subject to an import mark-up in accordance with Japan's Schedule to the WTO Agreement	TRQ	TRQ-8	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ

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Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	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																								

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

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Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	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																						
190190.177	-- Other		Xq1																						
190190.179	- Other	119 yen/kg	TRQ	TRQ-17, S	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ
	(3) "Mochi" (rice-cake), "dango" or other similar rice products, excluding a kind used as food suitable for infants or young children or dietetic purpose																								
	[1] Containing not more than 30% by weight of rice																								
	[i] Containing added sugar																								
190190.583	1 Containing not more than 15% by weight of sucrose		X																						
190190.585	2 Other		X																						
190190.586	[ii] Other		X																						
	[2] Other																								

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Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	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) Food preparations of goods of headings 04.01 to 04.04																								
	A Containing added sugar																								
	(a) Containing less than 50% by weight of sucrose																								
190190.211	- Foods, the largest single ingredient of which is sugar by weight	28.0%	TRQ	TRQ-14	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ
	- Other																								

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

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Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	19th year	20th year	As from 21st year
190190.252	-- Preparations of wheat flour	23.8%	TRQ	TRQ-3	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ
190190.253	-- Other	23.8%	TRQ	TRQ-11	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ
	B Other																								
190190.261	- Put up in containers for retail sale, not more than 500 g each including container	13.6%	B10		12.4%	11.1%	9.9%	8.7%	7.4%	6.2%	4.9%	3.7%	2.5%	1.2%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	- Other																								
190190.266	-- Preparations of rice flour		X																						
190190.267	-- Preparations of wheat flour	16.0%	TRQ	TRQ-3	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ
190190.269	-- Other	16.0%	B10		14.5%	13.1%	11.6%	10.2%	8.7%	7.3%	5.8%	4.4%	2.9%	1.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
19.02	Pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise prepared, such as spaghetti, macaroni, noodles, lasagne, gnocchi, ravioli, cannelloni; couscous, whether or not prepared																								
	Uncooked pasta, not stuffed or otherwise prepared																								
190211.000	Containing eggs	30 yen/kg	B8		26.67 yen/kg	23.33 yen/kg	20.00 yen/kg	16.67 yen/kg	13.33 yen/kg	10.00 yen/kg	6.67 yen/kg	3.33 yen/kg	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
1902.19	Other																								
190219.010	1 Biefun	27.20 yen/kg	R5		25.96 yen/kg	24.73 yen/kg	23.49 yen/kg	22.25 yen/kg	21.02 yen/kg	19.78 yen/kg	18.55 yen/kg	17.31 yen/kg	16.07 yen/kg	14.84 yen/kg	13.60 yen/kg	13.60 yen/kg	13.60 yen/kg	13.60 yen/kg	13.60 yen/kg	13.60 yen/kg	13.60 yen/kg	13.60 yen/kg	13.60 yen/kg	13.60 yen/kg	13.60 yen/kg
	2 Other																								
	- Macaroni and spaghetti																								
190219.093	-- Spaghetti	30 yen/kg	B10		27.27 yen/kg	24.55 yen/kg	21.82 yen/kg	19.09 yen/kg	16.36 yen/kg	13.64 yen/kg	10.91 yen/kg	8.18 yen/kg	5.45 yen/kg	2.73 yen/kg	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
190219.094	-- Macaroni	30 yen/kg	B10		27.27 yen/kg	24.55 yen/kg	21.82 yen/kg	19.09 yen/kg	16.36 yen/kg	13.64 yen/kg	10.91 yen/kg	8.18 yen/kg	5.45 yen/kg	2.73 yen/kg	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	- Other																								
190219.092	-- Udon, somen and soba	34 yen/kg	TRQ	TRQ-6	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ
190219.099	-- Other	34 yen/kg	B10		30.91 yen/kg	27.82 yen/kg	24.73 yen/kg	21.64 yen/kg	18.55 yen/kg	15.45 yen/kg	12.36 yen/kg	9.27 yen/kg	6.18 yen/kg	3.09 yen/kg	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

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1902.20	Stuffed pasta, whether or not cooked or otherwise prepared																								
	1 Containing added sugar																								
190220.110	(1) Containing more than 20% by weight of sausage, meat, meat offal, blood, fish or crustaceans, molluscs or other aquatic invertebrates, or any combination thereof, and also containing ebi predominating by weight over each of such other products	5.1%	B10		4.6%	4.2%	3.7%	3.2%	2.8%	2.3%	1.9%	1.4%	0.9%	0.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
190220.190	(2) Other	23.8%	B10		21.6%	19.5%	17.3%	15.1%	13.0%	10.8%	8.7%	6.5%	4.3%	2.2%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																								
190220.210	(1) Containing more than 20% by weight of sausage, meat, meat offal, blood, fish or crustaceans, molluscs or other aquatic invertebrates, or any combination thereof, and also containing ebi predominating by weight over each of such other products	5.1%	B10		4.6%	4.2%	3.7%	3.2%	2.8%	2.3%	1.9%	1.4%	0.9%	0.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
190220.220	(2) Other	21.3%	B10		19.4%	17.4%	15.5%	13.6%	11.6%	9.7%	7.7%	5.8%	3.9%	1.9%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
1902.30	Other pasta																								
190230.100	1 Containing added sugar	23.8%	B10		21.6%	19.5%	17.3%	15.1%	13.0%	10.8%	8.7%	6.5%	4.3%	2.2%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																								
190230.210	- Instant Ramen and other instant noodles	21.3%	B10		19.4%	17.4%	15.5%	13.6%	11.6%	9.7%	7.7%	5.8%	3.9%	1.9%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
190230.290	- Other	21.3%	B10		19.4%	17.4%	15.5%	13.6%	11.6%	9.7%	7.7%	5.8%	3.9%	1.9%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

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Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	19th year	20th year	As from 21st year
190240.000	Couscous	24 yen/kg	B10		21.82 yen/kg	19.64 yen/kg	17.45 yen/kg	15.27 yen/kg	13.09 yen/kg	10.91 yen/kg	8.73 yen/kg	6.55 yen/kg	4.36 yen/kg	2.18 yen/kg	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
19.04	Prepared foods obtained by the swelling or roasting of cereals or cereal products (for example, corn flakes); cereals (other than maize (corn)) in grain form or in the form of flakes or other worked grains (except flour, groats and meal), pre-cooked, or otherwise prepared, not elsewhere specified or included																								
1904.10	Prepared foods obtained by the swelling or roasting of cereals or cereal products																								
190410.010	1 Breakfast cereals other than obtained by merely the swelling or roasting of rice, wheat, triticale or barley	11.5%	B7		10.1%	8.6%	7.2%	5.8%	4.3%	2.9%	1.4%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Prepared foods containing not less than 50% by weight of those obtained by merely swelling 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																						

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Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	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	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ

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Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	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																								

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Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	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																						
	-- Other	19.2% Subject to an import mark-up in accordance with Japan's Schedule to the WTO Agreement	TRQ	TRQ-7	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ

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Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	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	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
1904.20	Prepared foods obtained from unroasted cereal flakes or from mixtures of unroasted cereal flakes and roasted cereal flakes or swelled cereals																								
190420.100	1 Breakfast cereals	11.5%	B7		10.1%	8.6%	7.2%	5.8%	4.3%	2.9%	1.4%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Prepared foods containing not less than 50% by weight of those obtained by merely swelling of rice, wheat, triticale or barley																								
	(1) Of rice																								

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Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	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																								

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Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	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	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ

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Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	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																								

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Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	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	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ

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Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	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	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
1904.30	Bulgur wheat																								

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Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	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	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ

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Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	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																						

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

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Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	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																								

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

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Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	19th year	20th year	As from 21st year
190490.390	- Other		X	The originating goods classified under this tariff line belong to the subheading 1904.90, in which Japan makes a relevant tariff commitment on the originating goods classified under the tariff line 190490.310.																					
190490.400	4 Other		X																						
19.05	Bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa; communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products																								
190510.000	Crispbread	9.0%	B10		8.2%	7.4%	6.5%	5.7%	4.9%	4.1%	3.3%	2.5%	1.6%	0.8%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
190520.000	Gingerbread and the like	18.0%	B10		16.4%	14.7%	13.1%	11.5%	9.8%	8.2%	6.5%	4.9%	3.3%	1.6%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Sweet biscuits; waffles and wafers																								
190531.000	Sweet biscuits	20.4%	B10		18.5%	16.7%	14.8%	13.0%	11.1%	9.3%	7.4%	5.6%	3.7%	1.9%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
190532.000	Waffles and wafers	18.0%	B8		16.0%	14.0%	12.0%	10.0%	8.0%	6.0%	4.0%	2.0%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
190540.000	Rusks, toasted bread and similar toasted products	9.0%	B7		7.9%	6.8%	5.6%	4.5%	3.4%	2.3%	1.1%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
1905.90	Other																								
190590.100	1 Bread, ship's biscuits and other ordinary bakers' wares, not containing added sugar, honey, eggs, fats, cheese or fruit	9.0%	B7		7.9%	6.8%	5.6%	4.5%	3.4%	2.3%	1.1%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
190590.200	2 Communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products	6.0%	B10		5.5%	4.9%	4.4%	3.8%	3.3%	2.7%	2.2%	1.6%	1.1%	0.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

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Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	19th year	20th year	As from 21st year
	3 Other																								
	(1) Containing added sugar																								
190590.311	A Arare, Senbei and similar rice products		X																						
190590.312	B Biscuits, cookies and crackers	15.0%	B5		12.5%	10.0%	7.5%	5.0%	2.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
190590.314	C Crisp savoury food products, made from a dough based on potato powder	9.0%	B5		7.5%	6.0%	4.5%	3.0%	1.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	D Other																								
190590.313	- Pizza, chilled or frozen	24.0%	B8		21.3%	18.7%	16.0%	13.3%	10.7%	8.0%	5.3%	2.7%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
190590.319	- Other	25.5%	B5		21.3%	17.0%	12.8%	8.5%	4.3%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	(2) Other																								
190590.321	A Arare, Senbei and similar rice products		X																						
190590.322	B Biscuits, cookies and crackers	13.0%	B5		10.8%	8.7%	6.5%	4.3%	2.2%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
190590.323	C Crisp savoury food products, made from a dough based on potato powder	9.0%	B5		7.5%	6.0%	4.5%	3.0%	1.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
190590.329	D Other	21.3%	B5		17.8%	14.2%	10.7%	7.1%	3.6%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Chapter 20 Preparations of vegetables, fruit, nuts or other parts of plants																								
20.01	Vegetables, fruit, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid																								

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Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	19th year	20th year	As from 21st year
2001.10	Cucumbers and gherkins																								
200110.100	1 Containing added sugar	15.0%	B5		12.5%	10.0%	7.5%	5.0%	2.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
2001.90	Other																								
	1 Containing added sugar																								
200190.120	(2) Sweet corn	10.5%	B5		8.8%	7.0%	5.3%	3.5%	1.8%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																								
200190.230	(3) Sweet corn	7.5%	B5		6.3%	5.0%	3.8%	2.5%	1.3%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
20.02	Tomatoes prepared or preserved otherwise than by vinegar or acetic acid																								
2002.90	Other																								
200290.100	1 Containing added sugar	13.4%	B5		11.2%	8.9%	6.7%	4.5%	2.2%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																								
	(1) Tomato purée and tomato paste																								
	- In airtight containers Note: The goods, above mentioned, when used at a bonded manufacturing warehouse for the manufacture of canned fish or 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)																								

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Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	19th year	20th year	As from 21st year
200290.211	-- For the quantity within the limits of a tariff quota for manufacture of tomato ketchup and other tomato sauces stipulated by a cabinet order which is effective at the time of import and under the conditions set out by relevant regulations which are effective at the time of import Note: The tariff quota shall be calculated on the basis of the quantity of prospective domestic demand in the coming fiscal year (April-March) with deduction of the quantity of prospective domestic production, and also in consideration of international market situation and other relevant conditions		Xq2																						
200290.219	-- Other	16.0%	B5		13.3%	10.7%	8.0%	5.3%	2.7%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	- Other																								
200290.221	-- For the quantity within the limits of a tariff quota for manufacture of tomato ketchup and other tomato sauces stipulated by a cabinet order which is effective at the time of import and under the conditions set out by relevant regulations which are effective at the time of import Note: The tariff quota shall be calculated on the basis of the quantity of prospective domestic demand in the coming fiscal year (April-March) with deduction of the quantity of prospective domestic production, and also in consideration of international market situation and other relevant conditions		Xq2																						

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Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	19th year	20th year	As from 21st year
200290.229	-- Other	16.0%	B5		13.3%	10.7%	8.0%	5.3%	2.7%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
20.03	Mushrooms and truffles, prepared or preserved otherwise than by vinegar or acetic acid																								
2003.10	Mushrooms of the genus *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
20.04	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, frozen, other than products of heading 20.06																								
2004.10	Potatoes																								
200410.100	1 Cooked, not otherwise prepared	8.5%	B3		6.4%	4.3%	2.1%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																								
200410.210	(1) Mashed potatoes	13.6%	B5		11.3%	9.1%	6.8%	4.5%	2.3%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
200410.220	(2) Other	9.0%	B5		7.5%	6.0%	4.5%	3.0%	1.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
2004.90	Other vegetables and mixtures of vegetables																								
	1 Containing added sugar																								
200490.110	(1) Sweet corn	10.5%	B5		8.8%	7.0%	5.3%	3.5%	1.8%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
200490.120	(2) Other	23.8%	B5		19.8%	15.9%	11.9%	7.9%	4.0%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																								
	(1) Asparagus and leguminous vegetables																								
200490.212	- Leguminous vegetables	17.0%	B10		15.5%	13.9%	12.4%	10.8%	9.3%	7.7%	6.2%	4.6%	3.1%	1.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	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																								

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Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	19th year	20th year	As from 21st year
200490.291	- 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
20.05	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading 20.06																								
2005.10	Homogenised vegetables																								
200510.100	1 Containing added sugar	16.8%	B5		14.0%	11.2%	8.4%	5.6%	2.8%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
200510.200	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
2005.20	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	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																								
200520.210	(1) In airtight containers not more than 10 kg each including container	12.0%	B5		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%	B7		7.9%	6.8%	5.6%	4.5%	3.4%	2.3%	1.1%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
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	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%	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																								
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																								

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Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	19th year	20th year	As from 21st year
	1 Containing added sugar																								
2005 51.110	(1) In airtight containers, containing tomato purée or other kind of tomato preparation and meat of swine, lard or other pig fat	14.0%	B7		12.3%	10.5%	8.8%	7.0%	5.3%	3.5%	1.8%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
2005 51.190	(2) Other	23.8%	TRQ	TRQ-15	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ
2005 51.200	2 Other	17.0%	B10		15.5%	13.9%	12.4%	10.8%	9.3%	7.7%	6.2%	4.6%	3.1%	1.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
2005.59	Other																								
	2 Other																								
2005 59.210	(1) In airtight containers not more than 10 kg each including container	12.0%	B5		10.0%	8.0%	6.0%	4.0%	2.0%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
2005.60	Asparagus																								
2005 60.010	1 In airtight containers not more than 10 kg each including container	16.0%	B7		14.0%	12.0%	10.0%	8.0%	6.0%	4.0%	2.0%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
2005 60.020	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	Free
2005.80	Sweet corn (*Zea mays var. saccharata*)																								
2005 80.100	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	Free
	Other vegetables and mixtures of vegetables																								
2005.91	Bamboo shoots																								
2005 91.100	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	Free
2005 91.900	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	Free
2005.99	Other																								
	1 Containing added sugar																								
	(1) Leguminous vegetables (podded out)																								

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Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	19th year	20th year	As from 21st year
200599.111	A In airtight containers, containing tomato purée or other kind of tomato preparation and meat of swine, lard or other pig fat	14.0%	B5		11.7%	9.3%	7.0%	4.7%	2.3%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
200599.119	B Other	23.8%	TRQ	TRQ-15	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ
200599.190	(2) Other	13.4%	B5		11.2%	8.9%	6.7%	4.5%	2.2%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																								
200599.220	(2) Leguminous vegetables (podded out)	17.0%	B7		14.9%	12.8%	10.6%	8.5%	6.4%	4.3%	2.1%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
20.06																									
2006.00	Vegetables, fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glacé or crystallised)																								
200600.010	1 Marrons glacé	12.6%	B10		11.5%	10.3%	9.2%	8.0%	6.9%	5.7%	4.6%	3.4%	2.3%	1.1%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																								
200600.021	- Apricots	18.0%	B5		15.0%	12.0%	9.0%	6.0%	3.0%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
20.07	Jams, fruit jellies, marmalades, fruit or nut purée and fruit or nut pastes, obtained by cooking, whether or not containing added sugar or other sweetening matter																								
2007.10	Homogenised preparations																								
200710.100	1 Containing added sugar	34.0%	B10		30.9%	27.8%	24.7%	21.6%	18.5%	15.5%	12.4%	9.3%	6.2%	3.1%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
200710.200	2 Other	21.3%	B10		19.4%	17.4%	15.5%	13.6%	11.6%	9.7%	7.7%	5.8%	3.9%	1.9%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Other																								
2007.91	Citrus fruit																								
	1 Jams, fruit jellies and marmalades																								
	(1) Containing added sugar																								

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Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	19th year	20th year	As from 21st year
200791.111	- Jams	16.8%	B5		14.0%	11.2%	8.4%	5.6%	2.8%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
200791.119	- Fruit jellies and marmalades	16.8%	B3		12.6%	8.4%	4.2%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	(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	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
200791.220	(2) Other	21.3%	B5		17.8%	14.2%	10.7%	7.1%	3.6%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
2007.99	Other																								
	1 Jams and fruit jellies																								
	(1) Containing added sugar																								
200799.119	- Fruit jellies	16.8%	B5		14.0%	11.2%	8.4%	5.6%	2.8%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																								
	(1) Containing added sugar																								
200799.211	- Fruit purée and fruit pastes	34.0%	B7		29.8%	25.5%	21.3%	17.0%	12.8%	8.5%	4.3%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
200799.219	- Other	34.0%	B5		28.3%	22.7%	17.0%	11.3%	5.7%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	(2) Other																								
200799.221	- Fruit purée and fruit pastes	21.3%	B5		17.8%	14.2%	10.7%	7.1%	3.6%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
200799.229	- Other	21.3%	B10		19.4%	17.4%	15.5%	13.6%	11.6%	9.7%	7.7%	5.8%	3.9%	1.9%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

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Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	19th year	20th year	As from 21st year
20.08	Fruit, nuts and other edible parts of plants, otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, not elsewhere specified or included																								
	Nuts, ground-nuts and other seeds, whether or not mixed together																								
2008.11	Ground-nuts																								
	1 Containing added sugar																								
2008 11.110	(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
2008 11.120	(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																								
2008 11.210	(1) Peanut butter	10.0%	B5		8.3%	6.7%	5.0%	3.3%	1.7%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	(2) Other																								
	- Roasted ground-nuts																								
2008 11.291	-- Unshelled	21.3%	B7		18.6%	16.0%	13.3%	10.7%	8.0%	5.3%	2.7%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
2008 11.292	-- Other	21.3%	B7		18.6%	16.0%	13.3%	10.7%	8.0%	5.3%	2.7%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
2008 11.299	- Other	21.3%	B7		18.6%	16.0%	13.3%	10.7%	8.0%	5.3%	2.7%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
2008.19	Other, including mixtures																								
	1 Containing added sugar																								
	(2) Other																								
	A Cashew nuts and other roasted nuts																								

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Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	19th year	20th year	As from 21st year
200819.191	- Cashew nuts	11.0%	B5		9.2%	7.3%	5.5%	3.7%	1.8%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
200819.192	- Other	11.0%	B5		9.2%	7.3%	5.5%	3.7%	1.8%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	B Other																								
200819.193	- Chestnuts (in airtight containers not more than 10 kg each including container), not roasted	16.8%	B7		14.7%	12.6%	10.5%	8.4%	6.3%	4.2%	2.1%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
200819.199	- Other	16.8%	B5		14.0%	11.2%	8.4%	5.6%	2.8%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																								
	(2) Other																								
	C Coconuts, Brazil nuts, paradise nuts, hazel nuts (*Corylus* spp.), cashew nuts and gingko nuts																								
200819.226	- Gingko nuts	12.0%	B5		10.0%	8.0%	6.0%	4.0%	2.0%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	D Other																								
200819.229	(b) Other	12.0%	B5		10.0%	8.0%	6.0%	4.0%	2.0%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
2008.20	Pineapples																								
	1 Containing added sugar																								
	(1) In airtight containers not more than 10 kg each including container, other than in pulp form, chopped or crushed																								

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Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	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	28.05 yen/kg	28.05 yen/kg	28.05 yen/kg	28.05 yen/kg	28.05 yen/kg	28.05 yen/kg	28.05 yen/kg	28.05 yen/kg	28.05 yen/kg	28.05 yen/kg	28.05 yen/kg	28.05 yen/kg	28.05 yen/kg	28.05 yen/kg	28.05 yen/kg
	(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	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
200820.199	B Other	46.8%	B10		42.5%	38.3%	34.0%	29.8%	25.5%	21.3%	17.0%	12.8%	8.5%	4.3%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																								
	(1) In airtight containers not more than 10 kg each including container, other than in pulp form, chopped or crushed																								

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

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Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	19th year	20th year	As from 21st year
	(2) Other																								
200840.291	A In airtight containers	9.0%	B7		7.9%	6.8%	5.6%	4.5%	3.4%	2.3%	1.1%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
200840.299	B Other	10.8%	B5		9.0%	7.2%	5.4%	3.6%	1.8%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
2008.50	Apricots																								
	1 Containing added sugar																								
200850.110	(1) In pulp form	15.0%	B5		12.5%	10.0%	7.5%	5.0%	2.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
200850.190	(2) Other	15.0%	B5		12.5%	10.0%	7.5%	5.0%	2.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																								
200850.210	(1) In pulp form	12.0%	B5		10.0%	8.0%	6.0%	4.0%	2.0%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
200850.290	(2) Other	12.0%	B5		10.0%	8.0%	6.0%	4.0%	2.0%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
2008.60	Cherries																								
	1 Containing added sugar																								
200860.110	(1) In pulp form	15.0%	B5		12.5%	10.0%	7.5%	5.0%	2.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
200860.190	(2) Other	15.0%	B5		12.5%	10.0%	7.5%	5.0%	2.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																								
200860.210	(1) In pulp form	12.0%	B5		10.0%	8.0%	6.0%	4.0%	2.0%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
200860.290	(2) Other	12.0%	B5		10.0%	8.0%	6.0%	4.0%	2.0%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
2008.70	Peaches, including nectarines																								
	1 Containing added sugar																								
	(1) In pulp form																								
200870.111	A In airtight containers	21.3%	B5		17.8%	14.2%	10.7%	7.1%	3.6%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
200870.119	B Other	29.8%	B10		27.1%	24.4%	21.7%	19.0%	16.3%	13.5%	10.8%	8.1%	5.4%	2.7%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	(2) Other																								
	A In airtight containers																								
200870.192	(b) Other	8.0%	B5		6.7%	5.3%	4.0%	2.7%	1.3%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
200870.199	B Other	13.4%	B5		11.2%	8.9%	6.7%	4.5%	2.2%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

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

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Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	19th year	20th year	As from 21st year
2008.97	Mixtures																								
	2 Other																								
	(1) Containing added sugar																								
200897.211	A In pulp form	29.8%	B10		27.1%	24.4%	21.7%	19.0%	16.3%	13.5%	10.8%	8.1%	5.4%	2.7%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
200897.219	B Other	23.8%	B5		19.8%	15.9%	11.9%	7.9%	4.0%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	(2) Other																								
200897.221	A In pulp form	21.3%	B5		17.8%	14.2%	10.7%	7.1%	3.6%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
2008.99	Other																								
200899.100	1 Ume (fruit of Mume plum)	12.0%	B5		10.0%	8.0%	6.0%	4.0%	2.0%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																								
	(1) Containing added sugar																								
	A In pulp form																								
200899.215	(b) Other	29.8%	B10		27.1%	24.4%	21.7%	19.0%	16.3%	13.5%	10.8%	8.1%	5.4%	2.7%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	(2) Other																								
	A In pulp form																								
	(a) Bananas, avocados and prunes																								
200899.222	- Prunes	15.0%	B5		12.5%	10.0%	7.5%	5.0%	2.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	(b) Other																								
200899.227	- Other	21.3%	B5		17.8%	14.2%	10.7%	7.1%	3.6%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	B Other																								
200899.228	(c) Frozen taros (*Colocasia* spp.)	10.0%	B5		8.3%	6.7%	5.0%	3.3%	1.7%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

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Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	19th year	20th year	As from 21st year
	(d) Other																								
200899.251	- Sweetpotatoes, whole or in pieces, dried after simply steaming or boiling in water	12.0%	B5		10.0%	8.0%	6.0%	4.0%	2.0%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
200899.259	- Other	12.0%	B5		10.0%	8.0%	6.0%	4.0%	2.0%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
20.09	Fruit juices (including grape must) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter																								
	Orange juice																								
2009.11	Frozen																								
	1 Containing added sugar																								
200911.110	(1) Not more than 10% by weight of sucrose, naturally and artificially contained	25.5%	B10		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
200911.190	(2) Other	29.8% or 23 yen/kg, whichever is the greater	B10		27.1% or 20.91 yen/kg, whichever is the greater	24.4% or 18.82 yen/kg, whichever is the greater	21.7% or 16.73 yen/kg, whichever is the greater	19.0% or 14.64 yen/kg, whichever is the greater	16.3% or 12.55 yen/kg, whichever is the greater	13.5% or 10.45 yen/kg, whichever is the greater	10.8% or 8.36 yen/kg, whichever is the greater	8.1% or 6.27 yen/kg, whichever is the greater	5.4% or 4.18 yen/kg, whichever is the greater	2.7% or 2.09 yen/kg, whichever is the greater	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																								
200911.210	(1) Not more than 10% by weight of sucrose	21.3%	B5		17.8%	14.2%	10.7%	7.1%	3.6%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
200911.290	(2) Other	25.5%	B5		21.3%	17.0%	12.8%	8.5%	4.3%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
2009.12	Not frozen, of a Brix value not exceeding 20																								
	1 Containing added sugar																								

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

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Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	19th year	20th year	As from 21st year
	1 Containing added sugar																								
200921.110	(1) Not more than 10% by weight of sucrose, naturally and artificially contained	23.0%	B7		20.1%	17.3%	14.4%	11.5%	8.6%	5.8%	2.9%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
200921.190	(2) Other	29.8% or 23 yen/kg, whichever is the greater	B7		26.1% or 20.13 yen/kg, whichever is the greater	22.4% or 17.25 yen/kg, whichever is the greater	18.6% or 14.38 yen/kg, whichever is the greater	14.9% or 11.50 yen/kg, whichever is the greater	11.2% or 8.63 yen/kg, whichever is the greater	7.5% or 5.75 yen/kg, whichever is the greater	3.7% or 2.88 yen/kg, whichever is the greater	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																								
200921.210	(1) Not more than 10% by weight of sucrose	19.1%	B7		16.7%	14.3%	11.9%	9.6%	7.2%	4.8%	2.4%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
200921.290	(2) Other	25.5%	B7		22.3%	19.1%	15.9%	12.8%	9.6%	6.4%	3.2%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
2009.29	Other																								
	1 Containing added sugar																								
200929.110	(1) Not more than 10% by weight of sucrose, naturally and artificially contained	23.0%	B7		20.1%	17.3%	14.4%	11.5%	8.6%	5.8%	2.9%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
200929.190	(2) Other	29.8% or 23 yen/kg, whichever is the greater	B7		26.1% or 20.13 yen/kg, whichever is the greater	22.4% or 17.25 yen/kg, whichever is the greater	18.6% or 14.38 yen/kg, whichever is the greater	14.9% or 11.50 yen/kg, whichever is the greater	11.2% or 8.63 yen/kg, whichever is the greater	7.5% or 5.75 yen/kg, whichever is the greater	3.7% or 2.88 yen/kg, whichever is the greater	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																								
200929.210	(1) Not more than 10% by weight of sucrose	19.1%	B7		16.7%	14.3%	11.9%	9.6%	7.2%	4.8%	2.4%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
200929.290	(2) Other	25.5%	B5		21.3%	17.0%	12.8%	8.5%	4.3%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Juice of any other single citrus fruit																								
2009.31	Of a Brix value not exceeding 20																								

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

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Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	19th year	20th year	As from 21st year
	Pineapple juice																								
2009.41	Of a Brix value not exceeding 20																								
	1 Containing added sugar																								
200941.110	(1) Not more than 10% by weight of sucrose, naturally and artificially contained	23.0%	B10		20.9%	18.8%	16.7%	14.6%	12.5%	10.5%	8.4%	6.3%	4.2%	2.1%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
200941.190	(2) Other	29.8% or 23 yen/kg, whichever is the greater	B10		27.1% or 20.91 yen/kg, whichever is the greater	24.4% or 18.82 yen/kg, whichever is the greater	21.7% or 16.73 yen/kg, whichever is the greater	19.0% or 14.64 yen/kg, whichever is the greater	16.3% or 12.55 yen/kg, whichever is the greater	13.5% or 10.45 yen/kg, whichever is the greater	10.8% or 8.36 yen/kg, whichever is the greater	8.1% or 6.27 yen/kg, whichever is the greater	5.4% or 4.18 yen/kg, whichever is the greater	2.7% or 2.09 yen/kg, whichever is the greater	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																								
200941.210	(1) Not more than 10% by weight of sucrose	19.1%	B10		17.4%	15.6%	13.9%	12.2%	10.4%	8.7%	6.9%	5.2%	3.5%	1.7%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
200941.290	(2) Other	25.5%	B10		23.2%	20.9%	18.5%	16.2%	13.9%	11.6%	9.3%	7.0%	4.6%	2.3%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
2009.49	Other																								
	1 Containing added sugar																								
200949.110	(1) Not more than 10% by weight of sucrose, naturally and artificially contained	23.0%	B10		20.9%	18.8%	16.7%	14.6%	12.5%	10.5%	8.4%	6.3%	4.2%	2.1%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
200949.190	(2) Other	29.8% or 23 yen/kg, whichever is the greater	B10		27.1% or 20.91 yen/kg, whichever is the greater	24.4% or 18.82 yen/kg, whichever is the greater	21.7% or 16.73 yen/kg, whichever is the greater	19.0% or 14.64 yen/kg, whichever is the greater	16.3% or 12.55 yen/kg, whichever is the greater	13.5% or 10.45 yen/kg, whichever is the greater	10.8% or 8.36 yen/kg, whichever is the greater	8.1% or 6.27 yen/kg, whichever is the greater	5.4% or 4.18 yen/kg, whichever is the greater	2.7% or 2.09 yen/kg, whichever is the greater	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																								
200949.210	(1) Not more than 10% by weight of sucrose	19.1%	B10		17.4%	15.6%	13.9%	12.2%	10.4%	8.7%	6.9%	5.2%	3.5%	1.7%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
200949.290	(2) Other	25.5%	B10		23.2%	20.9%	18.5%	16.2%	13.9%	11.6%	9.3%	7.0%	4.6%	2.3%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
2009.50	Tomato juice																								
200950.100	1 Containing added sugar	29.8%	B5		24.8%	19.9%	14.9%	9.9%	5.0%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
200950.200	2 Other	21.3%	B5		17.8%	14.2%	10.7%	7.1%	3.6%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

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Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	19th year	20th year	As from 21st year
	Grape juice (including grape must)																								
2009.61	Of a Brix value not exceeding 30																								
	1 Containing added sugar																								
200961.110	(1) Not more than 10% by weight of sucrose, naturally and artificially contained	23.0%	B5		19.2%	15.3%	11.5%	7.7%	3.8%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
200961.190	(2) Other	29.8% or 23 yen/kg, whichever is the greater	B5		24.8% or 19.17 yen/kg, whichever is the greater	19.9% or 15.33 yen/kg, whichever is the greater	14.9% or 11.50 yen/kg, whichever is the greater	9.9% or 7.67 yen/kg, whichever is the greater	5.0% or 3.83 yen/kg, whichever is the greater	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
200961.200	2 Other	19.1%	B5		15.9%	12.7%	9.6%	6.4%	3.2%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
2009.69	Other																								
	1 Containing added sugar																								
200969.110	(1) Not more than 10% by weight of sucrose, naturally and artificially contained	23.0%	B5		19.2%	15.3%	11.5%	7.7%	3.8%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
200969.190	(2) Other	29.8% or 23 yen/kg, whichever is the greater	B10		27.1% or 20.91 yen/kg, whichever is the greater	24.4% or 18.82 yen/kg, whichever is the greater	21.7% or 16.73 yen/kg, whichever is the greater	19.0% or 14.64 yen/kg, whichever is the greater	16.3% or 12.55 yen/kg, whichever is the greater	13.5% or 10.45 yen/kg, whichever is the greater	10.8% or 8.36 yen/kg, whichever is the greater	8.1% or 6.27 yen/kg, whichever is the greater	5.4% or 4.18 yen/kg, whichever is the greater	2.7% or 2.09 yen/kg, whichever is the greater	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																								
200969.290	(2) Other	25.5%	B10		23.2%	20.9%	18.5%	16.2%	13.9%	11.6%	9.3%	7.0%	4.6%	2.3%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Apple juice																								
2009.71	Of a Brix value not exceeding 20																								
	1 Containing added sugar																								
200971.110	(1) Not more than 10% by weight of sucrose, naturally and artificially contained	23.0%	B10		20.9%	18.8%	16.7%	14.6%	12.5%	10.5%	8.4%	6.3%	4.2%	2.1%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

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Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	19th year	20th year	As from 21st year
200971.190	(2) Other	34% or 23 yen/kg, whichever is the greater	B10		30.9% or 20.91 yen/kg, whichever is the greater	27.8% or 18.82 yen/kg, whichever is the greater	24.7% or 16.73 yen/kg, whichever is the greater	21.6% or 14.64 yen/kg, whichever is the greater	18.5% or 12.55 yen/kg, whichever is the greater	15.5% or 10.45 yen/kg, whichever is the greater	12.4% or 8.36 yen/kg, whichever is the greater	9.3% or 6.27 yen/kg, whichever is the greater	6.2% or 4.18 yen/kg, whichever is the greater	3.1% or 2.09 yen/kg, whichever is the greater	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																								
200971.210	(1) Not more than 10% by weight of sucrose	19.1%	B10		17.4%	15.6%	13.9%	12.2%	10.4%	8.7%	6.9%	5.2%	3.5%	1.7%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
200971.290	(2) Other	29.8%	B10		27.1%	24.4%	21.7%	19.0%	16.3%	13.5%	10.8%	8.1%	5.4%	2.7%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
2009.79	Other																								
	1 Containing added sugar																								
200979.110	(1) Not more than 10% by weight of sucrose, naturally and artificially contained	23.0%	B10		20.9%	18.8%	16.7%	14.6%	12.5%	10.5%	8.4%	6.3%	4.2%	2.1%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
200979.190	(2) Other	34% or 23 yen/kg, whichever is the greater	B10		30.9% or 20.91 yen/kg, whichever is the greater	27.8% or 18.82 yen/kg, whichever is the greater	24.7% or 16.73 yen/kg, whichever is the greater	21.6% or 14.64 yen/kg, whichever is the greater	18.5% or 12.55 yen/kg, whichever is the greater	15.5% or 10.45 yen/kg, whichever is the greater	12.4% or 8.36 yen/kg, whichever is the greater	9.3% or 6.27 yen/kg, whichever is the greater	6.2% or 4.18 yen/kg, whichever is the greater	3.1% or 2.09 yen/kg, whichever is the greater	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																								
200979.210	(1) Not more than 10% by weight of sucrose	19.1%	B7		16.7%	14.3%	11.9%	9.6%	7.2%	4.8%	2.4%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
200979.290	(2) Other	29.8%	B7		26.1%	22.4%	18.6%	14.9%	11.2%	7.5%	3.7%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Juice of any other single fruit or vegetable																								
2009.81	Cranberry (*Vaccinium macrocarpon*, *Vaccinium oxycoccos*, *Vaccinium vitis-idaea*) juice																								

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

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Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	19th year	20th year	As from 21st year
	2 Vegetable juices																								
200989.210	(1) Containing added sugar	8.1%	B5		6.8%	5.4%	4.1%	2.7%	1.4%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	(2) Other																								
200989.221	- In airtight containers	9.0%	B5		7.5%	6.0%	4.5%	3.0%	1.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	- Other																								
200989.231	-- Carrot juice	7.2%	B5		6.0%	4.8%	3.6%	2.4%	1.2%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	3 Other																								
200989.910	(1) Containing added sugar	13.4%	B3		10.1%	6.7%	3.4%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
2009.90	Mixtures of juices																								
	1 Consisting chiefly of fruit juice																								
	(1) Containing added sugar																								
200990.111	A Not more than 10% by weight of sucrose, naturally and artificially contained	23.0%	B5		19.2%	15.3%	11.5%	7.7%	3.8%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
200990.119	B Other	29.8% or 23 yen/kg, whichever is the greater	B10		27.1% or 20.91 yen/kg, whichever is the greater	24.4% or 18.82 yen/kg, whichever is the greater	21.7% or 16.73 yen/kg, whichever is the greater	19.0% or 14.64 yen/kg, whichever is the greater	16.3% or 12.55 yen/kg, whichever is the greater	13.5% or 10.45 yen/kg, whichever is the greater	10.8% or 8.36 yen/kg, whichever is the greater	8.1% or 6.27 yen/kg, whichever is the greater	5.4% or 4.18 yen/kg, whichever is the greater	2.7% or 2.09 yen/kg, whichever is the greater	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	(2) Other																								
200990.121	A Not more than 10% by weight of sucrose	19.1%	B5		15.9%	12.7%	9.6%	6.4%	3.2%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
200990.129	B Other	25.5%	B5		21.3%	17.0%	12.8%	8.5%	4.3%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	3 Other																								
200990.910	(1) Containing added sugar	13.4%	B3		10.1%	6.7%	3.4%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

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Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	19th year	20th year	As from 21st year
	Chapter 21 Miscellaneous edible preparations																								
21.01	Extracts, essences and concentrates, of coffee, tea or maté and preparations with a basis of these products or with a basis of coffee, tea or maté; roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof																								
	Extracts, essences and concentrates, of coffee, and preparations with a basis of these extracts, essences or concentrates or with a basis of coffee																								
2101.11	Extracts, essences and concentrates																								
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	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%

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Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	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	Free	Free	Free	Free	Free	Free	Free	Free	Free	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	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
210112.246	(b) Other	29.8%	TRQ	TRQ-11	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	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%

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210120.232	- Other		X	S																					
	B Other																								
210120.236	- For "the Pooled Quota of other milk products"	25.0%	R6		22.9%	20.8%	18.8%	16.7%	14.6%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%
210120.237	- Other		X	S																					
	(2) Other																								
	A Containing added sugar																								
	(a) Less than 50% by weight of sucrose																								
210120.241	- Those, the largest single ingredient of which is sugar by weight	21.0%	B10		19.1%	17.2%	15.3%	13.4%	11.5%	9.5%	7.6%	5.7%	3.8%	1.9%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
210120.242	- Other	16.8%	B10		15.3%	13.7%	12.2%	10.7%	9.2%	7.6%	6.1%	4.6%	3.1%	1.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
210120.246	(b) Other	29.8%	TRQ	TRQ-11	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ
210120.247	B Other	15.0%	B5		12.5%	10.0%	7.5%	5.0%	2.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
21.03	Sauces and preparations therefor; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard																								
210310.000	Soya sauce	7.2%	B5		6.0%	4.8%	3.6%	2.4%	1.2%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
2103.20	Tomato ketchup and other tomato sauces																								
210320.010	1 Tomato ketchup	21.3%	B10		19.4%	17.4%	15.5%	13.6%	11.6%	9.7%	7.7%	5.8%	3.9%	1.9%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
210320.090	2 Other tomato sauces	17.0%	B10		15.5%	13.9%	12.4%	10.8%	9.3%	7.7%	6.2%	4.6%	3.1%	1.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
2103.30	Mustard flour and meal and prepared mustard																								
210330.200	2 Other	7.5%	B5		6.3%	5.0%	3.8%	2.5%	1.3%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
2103.90	Other																								

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	1 Sauces																								
210390.110	(1) Mayonnaise	12.8%	B5		10.7%	8.5%	6.4%	4.3%	2.1%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
210390.120	(2) French dressings and salad dressings	10.5%	B5		8.8%	7.0%	5.3%	3.5%	1.8%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																								
	(2) Other																								
210390.229	B Other	10.5%	B3		7.9%	5.3%	2.6%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
21.05																									
2105.00	Ice cream and other edible ice, whether or not containing cocoa																								
	1 Containing added sugar																								
	(1) Less than 50% by weight of sucrose																								
	- Those, the largest single ingredient of which is sugar by weight																								
210500.111	-- Ice cream	21.0%	R21	S	18.8%	16.6%	14.4%	12.2%	10.0%	7.8%	7.8%	7.8%	7.8%	7.8%	7.8%	7.8%	7.8%	7.8%	7.8%	7.8%	7.8%	7.8%	7.8%	7.8%	7.8%
210500.112	-- Other	28.0%	B10	S	25.5%	22.9%	20.4%	17.8%	15.3%	12.7%	10.2%	7.6%	5.1%	2.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	- Other																								
210500.113	-- Ice cream	21.0%	R22	S	18.7%	16.3%	14.0%	11.7%	9.3%	7.0%	7.0%	7.0%	7.0%	7.0%	7.0%	7.0%	7.0%	7.0%	7.0%	7.0%	7.0%	7.0%	7.0%	7.0%	7.0%
210500.119	-- Other	23.8%	B10	S	21.6%	19.5%	17.3%	15.1%	13.0%	10.8%	8.7%	6.5%	4.3%	2.2%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	(2) Other																								
210500.191	- Ice cream	29.8%	R23	S	26.5%	23.1%	19.8%	16.5%	13.2%	9.8%	9.8%	9.8%	9.8%	9.8%	9.8%	9.8%	9.8%	9.8%	9.8%	9.8%	9.8%	9.8%	9.8%	9.8%	9.8%
210500.199	- Other	29.8%	R5	S	28.4%	27.1%	25.7%	24.4%	23.0%	21.7%	20.3%	19.0%	17.6%	16.3%	14.9%	14.9%	14.9%	14.9%	14.9%	14.9%	14.9%	14.9%	14.9%	14.9%	14.9%
	2 Other																								
210500.210	- Ice cream	21.3%	R21	S	19.1%	16.8%	14.6%	12.4%	10.1%	7.9%	7.9%	7.9%	7.9%	7.9%	7.9%	7.9%	7.9%	7.9%	7.9%	7.9%	7.9%	7.9%	7.9%	7.9%	7.9%
210500.290	- Other	21.3%	B10	S	19.4%	17.4%	15.5%	13.6%	11.6%	9.7%	7.7%	5.8%	3.9%	1.9%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

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21.06	Food preparations not elsewhere specified or included																								
2106.10	Protein concentrates and textured protein substances																								
	1 Preparations containing not less than 30% natural milk constituents by weight, calculated on the dry matter, excluding protein concentrates not less than 80% of protein by weight, the largest ingredient is vegetable protein and put up in containers for retail sale by weight of less than 500 g each excluding container																								
	- For "the Pooled Quota of other milk products"																								
210610.120	-- Preparation of vegetable protein	12.5%	R6		11.5%	10.4%	9.4%	8.3%	7.3%	6.3%	6.3%	6.3%	6.3%	6.3%	6.3%	6.3%	6.3%	6.3%	6.3%	6.3%	6.3%	6.3%	6.3%	6.3%	6.3%
210610.130	-- Other	25.0%	R6		22.9%	20.8%	18.8%	16.7%	14.6%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%
210610.140	- Other		X	S																					
	2 Other																								
	(1) Containing added sugar																								
210610.211	A Less than 50% by weight of sucrose	16.8%	B10		15.3%	13.7%	12.2%	10.7%	9.2%	7.6%	6.1%	4.6%	3.1%	1.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
210610.219	B Other	21.0%	B10		19.0%	17.1%	15.2%	13.3%	11.4%	9.5%	7.6%	5.7%	3.8%	1.9%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	(2) Other																								
	A Vegetable protein																								

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

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Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	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%

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Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	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																								

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

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Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	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																								

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

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210690.219	- Other		X	The originating goods classified under this tariff line belong to the subheading 2106.90, in which Japan makes a relevant tariff commitment on the originating goods classified under the tariff line 210690.216.																					
	(2) Other																								
	A Sugar syrup, containing added flavouring or colouring matter																								
210690.221	- Of sugar centrifugal	52.5% or 49.70 yen/kg whichever is the greater	TRQ	TRQ-16, S	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ
210690.229	- Other	29.8% or 23 yen/kg whichever is the greater	B10		27.1% or 20.91 yen/kg, whichever is the greater	24.4% or 18.82 yen/kg, whichever is the greater	21.7% or 16.73 yen/kg, whichever is the greater	19.0% or 14.64 yen/kg, whichever is the greater	16.3% or 12.55 yen/kg, whichever is the greater	13.5% or 10.45 yen/kg, whichever is the greater	10.8% or 8.36 yen/kg, whichever is the greater	8.1% or 6.27 yen/kg, whichever is the greater	5.4% or 4.18 yen/kg, whichever is the greater	2.7% or 2.09 yen/kg, whichever is the greater	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
210690.230	B Chewing gum	5.0%	B5		4.2%	3.3%	2.5%	1.7%	0.8%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
210690.240	C 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																								

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Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	19th year	20th year	As from 21st year
210690.246	(a) Preparations with a basis of fruit juices, of an alcoholic strength by volume of less than 1% vol	29.8% or 23 yen/kg whichever is the greater	B5		24.8% or 19.17 yen/kg, whichever is the greater	19.9% or 15.33 yen/kg, whichever is the greater	14.9% or 11.50 yen/kg, whichever is the greater	9.9% or 7.67 yen/kg, whichever is the greater	5.0% or 3.83 yen/kg, whichever is the greater	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	E Other																								
	(a) Containing added sugar																								
	Bases for beverage, containing *Panax 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%	B5		19.8%	15.9%	11.9%	7.9%	4.0%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Food supplement with a basis of vitamins																								
	- Those, the largest single ingredient of which is sugar by weight																								
210690.261	-- Containing lactose, milk protein or milk fat	12.5%	B5		10.4%	8.3%	6.3%	4.2%	2.1%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
210690.262	-- Other	12.5%	B5		10.4%	8.3%	6.3%	4.2%	2.1%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
210690.269	- Other	12.5%	B5		10.4%	8.3%	6.3%	4.2%	2.1%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

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

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Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	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/kg	TRQ	TRQ-15	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ

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

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Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	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%	B5		10.4%	8.3%	6.3%	4.2%	2.1%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	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																						

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Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	19th year	20th year	As from 21st year
210690.298	-- Other	25.0%	Xb																						
210690.299	- Other	15.0%	B7		13.1%	11.3%	9.4%	7.5%	5.6%	3.8%	1.9%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Chapter 22 Beverages, spirits and vinegar																								
22.02	Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured, and other non-alcoholic beverages, not including fruit or vegetable juices of heading 20.09																								
2202.10	Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured																								
220210.100	1 Containing added sugar	13.4%	B5		11.2%	8.9%	6.7%	4.5%	2.2%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Other																								
2202.91	Non-alcoholic beer																								
220291.100	1 Containing added sugar	13.4%	B3		10.1%	6.7%	3.4%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
2202.99	Other																								
220299.100	1 Containing added sugar	13.4%	B3		10.1%	6.7%	3.4%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
22.05	Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances																								
2205.90	Other																								
220590.100	1 Of an alcoholic strength by volume of less than 1% vol	19.1%	B5		15.9%	12.7%	9.6%	6.4%	3.2%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
22.06																									
2206.00	Other fermented beverages (for example, cider, perry, mead, saké); mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages, not elsewhere specified or included																								

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Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	19th year	20th year	As from 21st year
220600.100	1 Of an alcoholic strength by volume of less than 1% vol	29.8% or 23 yen/kg, whichever is the greater	B5		24.8% or 19.17 yen/kg, whichever is the greater	19.9% or 15.33 yen/kg, whichever is the greater	14.9% or 11.50 yen/kg, whichever is the greater	9.9% or 7.67 yen/kg, whichever is the greater	5.0% 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																								
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	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	(2) Other																								
220600.221	A Mixtures of fermented beverages (excluding Seishu), and products of heading 20.09 or 22.02	27 yen/l	B5		22.50 yen/l	18.00 yen/l	13.50 yen/l	9.00 yen/l	4.50 yen/l	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	B Other																								
	(b) Other																								
220600.228	- Stipulated by the A of subparagraph 3 of paragraph 2 of Article 23 of the Liquor Tax Law (Law No. 6 of 1953) (fermented sugars, hop cones, water and articles stipulated by a cabinet order as materials)	42.40 yen/l	B10		38.55 yen/l	34.69 yen/l	30.84 yen/l	26.98 yen/l	23.13 yen/l	19.27 yen/l	15.42 yen/l	11.56 yen/l	7.71 yen/l	3.85 yen/l	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
220600.229	- Other	42.40 yen/l	B5		35.33 yen/l	28.27 yen/l	21.20 yen/l	14.13 yen/l	7.07 yen/l	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
22.07	Undenatured ethyl alcohol of an alcoholic strength by volume of 80% vol or higher; ethyl alcohol and other spirits, denatured, of any strength																								
2207.10	Undenatured ethyl alcohol of an alcoholic strength by volume of 80% vol or higher																								
	1 Of an alcoholic strength by volume of 90% vol or higher																								
	(2) Other																								

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Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	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	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
220710.199	[2] Other	10.0%	B10		9.1%	8.2%	7.3%	6.4%	5.5%	4.5%	3.6%	2.7%	1.8%	0.9%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
2207.20	Ethyl alcohol and other spirits, denatured, of any strength																								
220720.100	1 Of an alcoholic strength by volume of 90% vol or higher	27.2%	B10		24.7%	22.3%	19.8%	17.3%	14.8%	12.4%	9.9%	7.4%	4.9%	2.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
220720.200	2 Other	38.10 yen/l	B10		34.64 yen/l	31.17 yen/l	27.71 yen/l	24.25 yen/l	20.78 yen/l	17.32 yen/l	13.85 yen/l	10.39 yen/l	6.93 yen/l	3.46 yen/l	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
22.08	Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80% vol; spirits, liqueurs and other spirituous beverages																								
2208.90	Other																								
	1 Ethyl alcohol and distilled alcoholic beverages																								
	(2) Other																								
	A Ethyl alcohol																								

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Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	19th year	20th year	As from 21st year
220890.123	(b) Other	82.50 yen/l	B10		75.00 yen/l	67.50 yen/l	60.00 yen/l	52.50 yen/l	45.00 yen/l	37.50 yen/l	30.00 yen/l	22.50 yen/l	15.00 yen/l	7.50 yen/l	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	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	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other spirituous beverages																								
220890.220	(1) Imitation saké and white saké	70.40 yen/l	B10		64.00 yen/l	57.60 yen/l	51.20 yen/l	44.80 yen/l	38.40 yen/l	32.00 yen/l	25.60 yen/l	19.20 yen/l	12.80 yen/l	6.40 yen/l	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
220890.230	(2) Beverages with a basis of fruit juices, of an alcoholic strength by volume of less than 1% vol	29.8% or 23 yen/kg, whichever is the greater	B5		24.8% or 19.17 yen/kg, whichever is the greater	19.9% or 15.33 yen/kg, whichever is the greater	14.9% or 11.50 yen/kg, whichever is the greater	9.9% or 7.67 yen/kg, whichever is the greater	5.0% or 3.83 yen/kg, whichever is the greater	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
220890.240	(3) Other	88 yen/l	B10		80.00 yen/l	72.00 yen/l	64.00 yen/l	56.00 yen/l	48.00 yen/l	40.00 yen/l	32.00 yen/l	24.00 yen/l	16.00 yen/l	8.00 yen/l	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Chapter 23 Residues and waste from the food industries; prepared animal fodder																								
23.01	Flours, meals and pellets, of meat or meat offal, of fish or of crustaceans, molluscs or other aquatic invertebrates, unfit for human consumption; greaves																								
230110.000	Flours, meals and pellets, of meat or meat offal; greaves		X																						
23.09	Preparations of a kind used in animal feeding																								
2309.10	Dog or cat food, put up for retail sale																								

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Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	19th year	20th year	As from 21st year
230910.010	1 Containing not less than 10% of lactose by weight	Per each kilogramme, 59.50 yen plus 6 yen for every 1% exceeding 10% by weight of lactose contained	B5		Per each kilogramme, 49.58 yen plus 5 yen for every 1% exceeding 10% by weight of lactose contained	Per each kilogramme, 39.67 yen plus 4 yen for every 1% exceeding 10% by weight of lactose contained	Per each kilogramme, 29.75 yen plus 3 yen for every 1% exceeding 10% by weight of lactose contained	Per each kilogramme, 19.83 yen plus 2 yen for every 1% exceeding 10% by weight of lactose contained	Per each kilogramme, 9.92 yen plus 1 yen for every 1% exceeding 10% by weight of lactose contained	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
2309.90	Other																								
	2 Other																								
	(1) Containing not less than 10% of lactose by weight																								
230990.219	B Other	Per each kilogramme, 52.50 yen plus 5.30 yen for every 1% exceeding 10% by weight of lactose contained	B5		Per each kilogramme, 43.75 yen plus 4.42 yen for every 1% exceeding 10% by weight of lactose contained	Per each kilogramme, 35 yen plus 3.53 yen for every 1% exceeding 10% by weight of lactose contained	Per each kilogramme, 26.25 yen plus 2.65 yen for every 1% exceeding 10% by weight of lactose contained	Per each kilogramme, 17.5 yen plus 1.77 yen for every 1% exceeding 10% by weight of lactose contained	Per each kilogramme, 8.75 yen plus 0.88 yen for every 1% exceeding 10% by weight of lactose contained	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	(2) Other																								
	B Other																								
	(b) Other																								

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Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	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																								
230990.298	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 substitutes																								
24.02	Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes																								
240210.000	Cigars, cheroots and cigarillos, containing tobacco	16.0%	B10		14.5%	13.1%	11.6%	10.2%	8.7%	7.3%	5.8%	4.4%	2.9%	1.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
24.03	Other manufactured tobacco and manufactured tobacco substitutes; "homogenised" or "reconstituted" tobacco; tobacco extracts and essences																								

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Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	19th year	20th year	As from 21st year
	Smoking tobacco, whether or not containing tobacco substitutes in any proportion																								
240311.000	Water pipe tobacco specified in Subheading Note 1 to this Chapter	29.8%	B10		27.1%	24.4%	21.7%	19.0%	16.3%	13.5%	10.8%	8.1%	5.4%	2.7%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
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	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
240319.200	2 Other	3.4%	B5		2.8%	2.3%	1.7%	1.1%	0.6%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	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	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	SECTION V MINERAL PRODUCTS																								
	Chapter 25 Salt; sulphur; earths and stone; plastering materials, lime and cement																								
25.01																									
2501.00	Salt (including table salt and denatured salt) and pure sodium chloride, whether or not in aqueous solution or containing added anti-caking or free-flowing agents; sea water																								
250100.010	1 Salt and pure sodium chloride, of which at least 70% by weight passes through a woven metal wire cloth sieve with an aperture of 2.8 mm, or agglomerated, other than those in aqueous solution	0.50 yen/kg	B10		0.45 yen/kg	0.41 yen/kg	0.36 yen/kg	0.32 yen/kg	0.27 yen/kg	0.23 yen/kg	0.18 yen/kg	0.14 yen/kg	0.09 yen/kg	0.05 yen/kg	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

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Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	19th year	20th year	As from 21st year
	SECTION VI PRODUCTS OF THE CHEMICAL OR ALLIED INDUSTRIES																								
	Chapter 29 Organic chemicals																								
29.05	Acyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives																								
	Other polyhydric alcohols																								
290544.000	D-glucitol (sorbitol)	17.0%	B10	S	15.5%	13.9%	12.4%	10.8%	9.3%	7.7%	6.2%	4.6%	3.1%	1.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
29.18	Carboxylic acids with additional oxygen function and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives																								
	Carboxylic acids with alcohol function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives																								
291814.000	Citric acid	6.5%	B5		5.4%	4.3%	3.3%	2.2%	1.1%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
2918.15	Salts and esters of citric acid																								
291815.010	1 Calcium citrate	6.5%	B5		5.4%	4.3%	3.3%	2.2%	1.1%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Chapter 33 Essential oils and resinoids; perfumery, cosmetic or toilet preparations																								
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																								

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Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	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%	B5		7.5%	6.0%	4.5%	3.0%	1.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Chapter 35 Albuminoidal substances; modified starches; glues; enzymes																								
35.03																									
3503.00	Gelatin (including gelatin in rectangular (including square) sheets, whether or not surface-worked or coloured) and gelatin derivatives; isinglass; other glues 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
35.05	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	3.9% or 4.64 yen/kg, whichever is the greater	1.9% or 2.32 yen/kg, whichever is the greater	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

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Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	19th year	20th year	As from 21st year
350520.000	Glues	21.3% or 25.50 yen/kg, whichever is the greater	B10		19.4% or 23.18 yen/kg, whichever is the greater	17.4% or 20.86 yen/kg, whichever is the greater	15.5% or 18.55 yen/kg, whichever is the greater	13.6% or 16.23 yen/kg, whichever is the greater	11.6% or 13.91 yen/kg, whichever is the greater	9.7% or 11.59 yen/kg, whichever is the greater	7.7% or 9.27 yen/kg, whichever is the greater	5.8% or 6.95 yen/kg, whichever is the greater	3.9% or 4.64 yen/kg, whichever is the greater	1.9% or 2.32 yen/kg, whichever is the greater	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	SECTION VIII RAW HIDES AND SKINS, LEATHER, FURSKINS AND ARTICLES THEREOF; SADDLERY AND HARNESS; TRAVEL GOODS, HANDBAGS AND SIMILAR CONTAINERS; ARTICLES OF ANIMAL GUT (OTHER THAN SILK-WORM GUT)																								
	Chapter 41 Raw hides and skins (other than furskins) and leather																								
41.01	Raw hides and skins of bovine (including buffalo) or equine animals (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not dehaired or split																								
4101.20	Whole hides and skins, unsplit, of a weight per skin not exceeding 8 kg when simply dried, 10 kg when dry-salted, or 16 kg when fresh, wet-salted or otherwise preserved																								
	2 Other																								

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Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	19th year	20th year	As from 21st year
410120.211	- For the quantity within the limits of an annual tariff quota, on the basis of 214,000 m² stipulated by a cabinet order, 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 4101.11-2, 4104.19-2, 4101.41-1-(2), 4101.41-2-(2), 4104.49-1-(2) and 4104.49-2-(2) and leather of bovine (including buffalo) or equine animals of 4107.11-2-(2), 4107.12-2-(2), 4107.19-2-(2), 4107.91-2-(2), 4107.92-2-(2) and 4107.99-2-(2) (hereinafter in this heading and headings 41.04 and 41.07 referred to as "the Pooled Quota (First Category)")		Xq1	The originating goods classified under the out-of-quota tariff line (410120.212) will receive preferential tariff treatment without the limit of quota quantity set out for this tariff line (410120.211).																					
410120.212	- Other	12.0%	B10		10.9%	9.8%	8.7%	7.6%	6.5%	5.5%	4.4%	3.3%	2.2%	1.1%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
4101.50	Whole hides and skins, of a weight exceeding 16 kg																								
	2 Other																								

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Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	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	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
4101.90	Other, including butts, bends and bellies																								
	2 Other																								
410190.211	- For "the Pooled Quota (First Category)"		Xq1	The originating goods classified under the out-of-quota tariff line (410190.212) will receive preferential tariff treatment without the limit of quota quantity set out for this tariff line (410190.211).																						

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

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Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	19th year	20th year	As from 21st year
410411.212	- Other	12.0%	B10		10.9%	9.8%	8.7%	7.6%	6.5%	5.5%	4.4%	3.3%	2.2%	1.1%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
4104.19	Other																								
	2 Other																								
410419.211	- For "the Pooled Quota (First Category)"		Xq1	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	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	In the dry state (crust)																								
4104.41	Full grains, unsplit; grain splits																								
	1 Tanned (including retanned) but not further prepared																								
	(2) Other																								

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Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	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	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																								
	(1) Dyed or coloured																								
	- Dyed or coloured, excluding whole bovine skin leather of a unit surface area not exceeding 2.6 m², buffalo leather and roller leather																								

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Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	19th year	20th year	As from 21st year
410441.211	-- For the quantity within the limits of an annual tariff quota, on the basis of 1,466,000 m², stipulated by a cabinet order, on tanned or crust hides or skins of bovine (including buffalo) or equine animals of 4104.41-2-(1), and 4104.91-2-(1), and leather of bovine (including buffalo) or equine animals of 4107.11-2-(1), 4107.12-2-(1), 4107.19-2-(1), 4107.91-2-(1), 4107.92-2-(1) and 4107.99-2-(1) (hereinafter in this heading and heading 41.07 referred to as "the Pooled Quota (Second Category)")		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	Free	Free	Free	Free	Free	Free	Free	Free	Free	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).																					

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Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	19th year	20th year	As from 21st year
410441.219	-- Other	16.0%	B10		14.5%	13.1%	11.6%	10.2%	8.7%	7.3%	5.8%	4.4%	2.9%	1.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	(2) Other																								
410441.221	- For "the Pooled Quota (First Category)"		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	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
4104.49	Other																								
	1 Tanned (including retanned) but not further prepared																								
	(2) Other																								
410449.121	- For "the Pooled Quota (First Category)"		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).																					

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Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	19th year	20th year	As from 21st year
410449.122	- Other	12.0%	B10		10.9%	9.8%	8.7%	7.6%	6.5%	5.5%	4.4%	3.3%	2.2%	1.1%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																								
	(1) Dyed or coloured																								
410449.211	- For "the Pooled Quota (Second Category)"		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).																					
410449.212	- Other	16.0%	B10		14.5%	13.1%	11.6%	10.2%	8.7%	7.3%	5.8%	4.4%	2.9%	1.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	(2) Other																								
410449.221	- For "the Pooled Quota (First Category)"		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).																					

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Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	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	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
41.05	Tanned or crust skins of sheep or lambs, without wool on, whether or not split, but not further prepared																								
4105.30	In the dry state (crust)																								
	1 Dyed or coloured																								
410530.111	- For the quantity within the limits of an annual tariff quota, on the basis of 1,070,000 m², stipulated by a cabinet order, 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) (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	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
41.06	Tanned or crust hides and skins of other animals, without wool or hair on, whether or not split, but not further prepared																								
	Of goats or kids																								
4106.22	In the dry state (crust)																								
	1 Dyed or coloured																								

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

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

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Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	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	Free	Free	Free	Free	Free	Free	Free	Free	Free	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).																						

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Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	19th year	20th year	As from 21st year
410711.219	-- Other	16.0%	B10		14.5%	13.1%	11.6%	10.2%	8.7%	7.3%	5.8%	4.4%	2.9%	1.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	(2) Other																								
410711.221	- For "the Pooled Quota (First Category)"		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	Free	Free	Free	Free	Free	Free	Free	Free	Free	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	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																								
	(1) Dyed, coloured, stamped or embossed																								
	- Dyed or coloured, excluding whole bovine skin leather of a unit surface area not exceeding 2.6 m², and buffalo leather and roller leather																								

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Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	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	Free	Free	Free	Free	Free	Free	Free	Free	Free	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).																						

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Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	19th year	20th year	As from 21st year
410712.219	-- Other	16.0%	B10		14.5%	13.1%	11.6%	10.2%	8.7%	7.3%	5.8%	4.4%	2.9%	1.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	(2) Other																								
410712.221	- For "the Pooled Quota (First Category)"		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	Free	Free	Free	Free	Free	Free	Free	Free	Free	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	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																								
	(1) Dyed, coloured, stamped or embossed																								
410719.211	- For "the Pooled Quota (Second Category)"		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).																					

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Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	19th year	20th year	As from 21st year
410719.212	- Other	16.0%	B10		14.5%	13.1%	11.6%	10.2%	8.7%	7.3%	5.8%	4.4%	2.9%	1.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	(2) Other																								
410719.221	- For "the Pooled Quota (First Category)"		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	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Other, including sides																								
4107.91	Full grains, unsplit																								
410791.100	1 Parchment-dressed	6.0%	B10		5.5%	4.9%	4.4%	3.8%	3.3%	2.7%	2.2%	1.6%	1.1%	0.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																								
	(1) Dyed, coloured, stamped or embossed																								
	- Dyed or coloured, excluding buffalo leather and roller leather																								

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Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	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	Free	Free	Free	Free	Free	Free	Free	Free	Free	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).																						

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Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	19th year	20th year	As from 21st year
410791.219	-- Other	16.0%	B10		14.5%	13.1%	11.6%	10.2%	8.7%	7.3%	5.8%	4.4%	2.9%	1.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	(2) Other																								
410791.221	- For "the Pooled Quota (First Category)"		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	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
4107.92	Grain splits																								
410792.100	1 Parchment-dressed	6.0%	B10		5.5%	4.9%	4.4%	3.8%	3.3%	2.7%	2.2%	1.6%	1.1%	0.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																								
	(1) Dyed, coloured, stamped or embossed																								
	- Dyed or coloured, excluding buffalo leather and roller leather																								

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Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	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	Free	Free	Free	Free	Free	Free	Free	Free	Free	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).																						

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Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	19th year	20th year	As from 21st year
410792.219	-- Other	16.0%	B10		14.5%	13.1%	11.6%	10.2%	8.7%	7.3%	5.8%	4.4%	2.9%	1.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	(2) Other																								
410792.221	- For "the Pooled Quota (First Category)"		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	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
4107.99	Other																								
410799.100	1 Parchment-dressed	6.0%	B10		5.5%	4.9%	4.4%	3.8%	3.3%	2.7%	2.2%	1.6%	1.1%	0.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																								
	(1) Dyed, coloured, stamped or embossed																								

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Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	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	Free	Free	Free	Free	Free	Free	Free	Free	Free	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).																						

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Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	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	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
41.12																									
4112.00	Leather further prepared after tanning or crusting, including parchment-dressed leather, of sheep or lamb, without wool on, whether or not split, other than leather of heading 41.14																								
411200.100	1 Parchment-dressed	6.0%	B10		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																								
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	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
41.13	Leather further prepared after tanning or crusting, including parchment-dressed leather, of other animals, without wool or hair on, whether or not split, other than leather of heading 41.14																								

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

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

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Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	19th year	20th year	As from 21st year
41.14	Chamois (including combination chamois) leather; patent leather and patent laminated leather; metallised leather																								
411410.000	Chamois (including combination chamois) leather	25.0%	B15		23.4%	21.9%	20.3%	18.8%	17.2%	15.6%	14.1%	12.5%	10.9%	9.4%	7.8%	6.3%	4.7%	3.1%	1.6%	Free	Free	Free	Free	Free	Free
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
41.15	Composition leather with a basis of leather or leather fibre, in slabs, sheets or strip, whether or not in rolls; parings and other waste of leather or of composition leather, not suitable for the manufacture of leather articles; leather dust, powder and flour																								
411510.000	Composition leather with a basis of leather or leather fibre, in slabs, sheets or strip, whether or not in rolls	6.0%	B10		5.5%	4.9%	4.4%	3.8%	3.3%	2.7%	2.2%	1.6%	1.1%	0.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
411520.000	Parings and other waste of leather or of composition leather, not suitable for the manufacture of leather articles; leather dust, powder and flour	3.0%	B10		2.7%	2.5%	2.2%	1.9%	1.6%	1.4%	1.1%	0.8%	0.5%	0.3%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

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Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	19th year	20th year	As from 21st year
	Chapter 42 Articles of leather; saddlery and harness; travel goods, handbags and similar containers; articles of animal gut (other than silk-worm gut)																								
42.01																									
420100.000	Saddlery and harness for any animal (including traces, leads, knee pads, muzzles, saddle cloths, saddle bags, dog coats and the like), of any material	5.3%	B10		4.8%	4.3%	3.9%	3.4%	2.9%	2.4%	1.9%	1.4%	1.0%	0.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
42.02	Trunks, suit-cases, vanity-cases, executive-cases, brief-cases, school satchels, spectacle cases, binocular cases, camera cases, musical instrument cases, gun cases, holsters and similar containers; travelling-bags, insulated food or 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	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

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

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

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

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420310.200	2 Other	10.0%	B10		9.1%	8.2%	7.3%	6.4%	5.5%	4.5%	3.6%	2.7%	1.8%	0.9%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Gloves, mittens and mitts																								
4203.21	Specially designed for use in sports																								
420321.100	1 Containing furskin or combined or trimmed with precious metal, metal clad with precious metal, metal plated with precious metal, precious stones, semi-precious stones, pearls, coral, elephants' tusks or Bekko	16.0%	B10		14.5%	13.1%	11.6%	10.2%	8.7%	7.3%	5.8%	4.4%	2.9%	1.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																								
420321.210	- In baseball	12.5%	B15		11.7%	10.9%	10.2%	9.4%	8.6%	7.8%	7.0%	6.3%	5.5%	4.7%	3.9%	3.1%	2.3%	1.6%	0.8%	Free	Free	Free	Free	Free	Free
420321.290	- Other	12.5%	B15		11.7%	10.9%	10.2%	9.4%	8.6%	7.8%	7.0%	6.3%	5.5%	4.7%	3.9%	3.1%	2.3%	1.6%	0.8%	Free	Free	Free	Free	Free	Free
4203.29	Other																								
	1 Containing furskin or combined or trimmed with precious metal, metal clad with precious metal, metal plated with precious metal, precious stones, semi-precious stones, pearls, coral, elephants' tusks or Bekko																								
420329.110	- Of leather	14.0%	B10		12.7%	11.5%	10.2%	8.9%	7.6%	6.4%	5.1%	3.8%	2.5%	1.3%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
420329.190	- Of composition leather	16.0%	B10		14.5%	13.1%	11.6%	10.2%	8.7%	7.3%	5.8%	4.4%	2.9%	1.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
420329.200	2 Other	10.0%	B15		9.4%	8.8%	8.1%	7.5%	6.9%	6.3%	5.6%	5.0%	4.4%	3.8%	3.1%	2.5%	1.9%	1.3%	0.6%	Free	Free	Free	Free	Free	Free
4203.30	Belts and 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	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
420330.200	2 Other	12.5%	B10		11.4%	10.2%	9.1%	8.0%	6.8%	5.7%	4.5%	3.4%	2.3%	1.1%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

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

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Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	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																								

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Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	19th year	20th year	As from 21st year
	- Articles of apparel																								
430310.011	-- Of furskin of sheep or goat	20.0%	B15		18.8%	17.5%	16.3%	15.0%	13.8%	12.5%	11.3%	10.0%	8.8%	7.5%	6.3%	5.0%	3.8%	2.5%	1.3%	Free	Free	Free	Free	Free	Free
430310.012	-- Of furskin of rabbit or hare	20.0%	B15		18.8%	17.5%	16.3%	15.0%	13.8%	12.5%	11.3%	10.0%	8.8%	7.5%	6.3%	5.0%	3.8%	2.5%	1.3%	Free	Free	Free	Free	Free	Free
430310.013	-- Of furskin of mink	20.0%	B15		18.8%	17.5%	16.3%	15.0%	13.8%	12.5%	11.3%	10.0%	8.8%	7.5%	6.3%	5.0%	3.8%	2.5%	1.3%	Free	Free	Free	Free	Free	Free
430310.014	-- Of furskin of fox	20.0%	B15		18.8%	17.5%	16.3%	15.0%	13.8%	12.5%	11.3%	10.0%	8.8%	7.5%	6.3%	5.0%	3.8%	2.5%	1.3%	Free	Free	Free	Free	Free	Free
430310.019	-- Other	20.0%	B15		18.8%	17.5%	16.3%	15.0%	13.8%	12.5%	11.3%	10.0%	8.8%	7.5%	6.3%	5.0%	3.8%	2.5%	1.3%	Free	Free	Free	Free	Free	Free
	- Clothing accessories																								
430310.091	-- Of furskin of sheep, goat, rabbit or hare	20.0%	B15		18.8%	17.5%	16.3%	15.0%	13.8%	12.5%	11.3%	10.0%	8.8%	7.5%	6.3%	5.0%	3.8%	2.5%	1.3%	Free	Free	Free	Free	Free	Free
430310.099	-- Other	20.0%	B15		18.8%	17.5%	16.3%	15.0%	13.8%	12.5%	11.3%	10.0%	8.8%	7.5%	6.3%	5.0%	3.8%	2.5%	1.3%	Free	Free	Free	Free	Free	Free
4303.90	Other																								
430390.010	- Of furskin of sheep, goat, rabbit or hare	20.0%	B15		18.8%	17.5%	16.3%	15.0%	13.8%	12.5%	11.3%	10.0%	8.8%	7.5%	6.3%	5.0%	3.8%	2.5%	1.3%	Free	Free	Free	Free	Free	Free
430390.090	- Other	20.0%	B15		18.8%	17.5%	16.3%	15.0%	13.8%	12.5%	11.3%	10.0%	8.8%	7.5%	6.3%	5.0%	3.8%	2.5%	1.3%	Free	Free	Free	Free	Free	Free
	SECTION IX WOOD AND ARTICLES OF WOOD; WOOD CHARCOAL; CORK AND ARTICLES OF CORK; MANUFACTURES OF STRAW, OF ESPARTO OR OF OTHER PLAITING MATERIALS; BASKETWARE AND WICKERWORK																								
	Chapter 44 Wood and articles of wood; wood charcoal																								
44.07	Wood sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or end-jointed, of a thickness exceeding 6 mm																								
	Coniferous																								
4407.11	Of pine (*Pinus* spp.)																								
	1 Not more than 160 mm in thickness																								
440711.110	(1) Planed or sanded	4.8%	B7		4.2%	3.6%	3.0%	2.4%	1.8%	1.2%	0.6%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

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Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	19th year	20th year	As from 21st year
440711.190	(2) Other	4.8%	B7		4.2%	3.6%	3.0%	2.4%	1.8%	1.2%	0.6%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
4407.12	Of fir (*Abies* spp.) and spruce (*Picea* spp.)																								
	1 Not more than 160 mm in thickness (other than California red fir, grand fir, noble fir, pacific silver fir or Sitka spruce)																								
440712.110	(1) Planed or sanded	4.8%	B7		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%	B7		4.2%	3.6%	3.0%	2.4%	1.8%	1.2%	0.6%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
44.09	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%	B7		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 *Pinus* spp., *Abies* spp. (other than California red fir, grand fir, noble fir and pacific silver fir), *Picea* spp. (other than Sitka spruce) and *Larix* spp., not more than 160 mm in thickness	5.0%	B7		4.4%	3.8%	3.1%	2.5%	1.9%	1.3%	0.6%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
44.10	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																								

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Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	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%	B7		5.3%	4.5%	3.8%	3.0%	2.3%	1.5%	0.8%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
441011.120	- Surface-covered with melamine-impregnated paper	6.0%	B7		5.3%	4.5%	3.8%	3.0%	2.3%	1.5%	0.8%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
441011.190	- Other	6.0%	B7		5.3%	4.5%	3.8%	3.0%	2.3%	1.5%	0.8%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
441011.900	2 Other	5.0%	B7		4.4%	3.8%	3.1%	2.5%	1.9%	1.3%	0.6%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
4410.12	Oriented strand board (OSB)																								
	1 In sheets or in boards																								
441012.110	- Unworked or not further worked than sanded	6.0%	B7		5.3%	4.5%	3.8%	3.0%	2.3%	1.5%	0.8%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
441012.190	- Other	6.0%	B7		5.3%	4.5%	3.8%	3.0%	2.3%	1.5%	0.8%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
441012.900	2 Other	5.0%	B7		4.4%	3.8%	3.1%	2.5%	1.9%	1.3%	0.6%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
44.12	Plywood, veneered panels and similar laminated wood																								
4412.10	Of bamboo																								
	1 Plywood consisting solely of sheets of wood, each ply not exceeding 6 mm thickness																								

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Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	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 (*Swietenia* spp.), Palissandre de Para, Palissandre de Rio, Palissandre de Rose																								
	A Varnished, printed, grooved, overlaid or similarly surface-worked																								
441210.111	(a) Tangued, grooved or similarly works on one or both sides	10.0%	B10		9.1%	8.2%	7.3%	6.4%	5.5%	4.5%	3.6%	2.7%	1.8%	0.9%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
441210.119	(b) Other	10.0%	B10		9.1%	8.2%	7.3%	6.4%	5.5%	4.5%	3.6%	2.7%	1.8%	0.9%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	B Other																								
441210.191	(a) Less than 6 mm in thickness	10.0%	B10		9.1%	8.2%	7.3%	6.4%	5.5%	4.5%	3.6%	2.7%	1.8%	0.9%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
441210.199	(b) Other	8.5%	B10		7.7%	7.0%	6.2%	5.4%	4.6%	3.9%	3.1%	2.3%	1.5%	0.8%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	(2) Other																								
	A Varnished, printed, grooved, overlaid or similarly surface-worked																								
441210.211	(a) Tangued, grooved or similarly works on one or both sides	6.0%	B10		5.5%	4.9%	4.4%	3.8%	3.3%	2.7%	2.2%	1.6%	1.1%	0.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
441210.219	(b) Other	6.0%	B10		5.5%	4.9%	4.4%	3.8%	3.3%	2.7%	2.2%	1.6%	1.1%	0.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

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Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	19th year	20th year	As from 21st year
	B Other																								
441210.291	(a) Less than 6 mm in thickness	6.0%	B10		5.5%	4.9%	4.4%	3.8%	3.3%	2.7%	2.2%	1.6%	1.1%	0.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
441210.299	(b) Other	6.0%	B10		5.5%	4.9%	4.4%	3.8%	3.3%	2.7%	2.2%	1.6%	1.1%	0.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Other plywood, consisting solely of sheets of wood (other than bamboo), each ply not exceeding 6 mm thickness																								
4412.31	With at least one outer ply of tropical wood																								
	- With at least one outer ply of Dark Red Meranti, Light Red Meranti, White Lauan, 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) Tangued, grooved or similarly works on one or both sides	10.0%	B10		9.1%	8.2%	7.3%	6.4%	5.5%	4.5%	3.6%	2.7%	1.8%	0.9%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

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

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Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	19th year	20th year	As from 21st year
441231.119	(1) Tangued, 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, White Seraya, Yellow 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	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	- Other	6.0%	B7		5.3%	4.5%	3.8%	3.0%	2.3%	1.5%	0.8%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

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Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	19th year	20th year	As from 21st year
441231.199	(2) Other																								
	- with at least one outer ply of tropical wood specified in the tariff line 441231.119	6.0%	B10		5.5%	4.9%	4.4%	3.8%	3.3%	2.7%	2.2%	1.6%	1.1%	0.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	- Other	6.0%	B7		5.3%	4.5%	3.8%	3.0%	2.3%	1.5%	0.8%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																								
	(1) Less than 6 mm in thickness																								
441231.919	- Less than 3 mm in thickness	6.0%	B10		5.5%	4.9%	4.4%	3.8%	3.3%	2.7%	2.2%	1.6%	1.1%	0.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
441231.929	- Less than 6 mm but not less than 3 mm in thickness	6.0%	B10		5.5%	4.9%	4.4%	3.8%	3.3%	2.7%	2.2%	1.6%	1.1%	0.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	(2) Other																								
441231.939	- Less than 12 mm but not less than 6 mm in thickness																								
	-- with at least one outer ply of tropical wood specified in the tariff line 441231.119	6.0%	B10		5.5%	4.9%	4.4%	3.8%	3.3%	2.7%	2.2%	1.6%	1.1%	0.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	-- Other	6.0%	B7		5.3%	4.5%	3.8%	3.0%	2.3%	1.5%	0.8%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
441231.949	- Less than 24 mm but not less than 12 mm in thickness																								
	-- with at least one outer ply of tropical wood specified in the tariff line 441231.119	6.0%	B10		5.5%	4.9%	4.4%	3.8%	3.3%	2.7%	2.2%	1.6%	1.1%	0.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	-- Other	6.0%	B7		5.3%	4.5%	3.8%	3.0%	2.3%	1.5%	0.8%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

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Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	19th year	20th year	As from 21st year
441231.959	- Not less than 24 mm in thickness																								
	-- with at least one outer ply of tropical wood specified in the tariff line 441231.119	6.0%	B10		5.5%	4.9%	4.4%	3.8%	3.3%	2.7%	2.2%	1.6%	1.1%	0.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	-- Other	6.0%	B7		5.3%	4.5%	3.8%	3.0%	2.3%	1.5%	0.8%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
4412.33	Other, with at least one outer ply of non-coniferous wood of the species alder (*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) Tangued, grooved or similarly works on one or both sides	6.0%	B7		5.3%	4.5%	3.8%	3.0%	2.3%	1.5%	0.8%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
441233.190	(2) Other	6.0%	B7		5.3%	4.5%	3.8%	3.0%	2.3%	1.5%	0.8%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																								
	(1) Less than 6 mm in thickness																								

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Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	19th year	20th year	As from 21st year
441233.911	- Less than 3 mm in thickness	6.0%	B10		5.5%	4.9%	4.4%	3.8%	3.3%	2.7%	2.2%	1.6%	1.1%	0.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
441233.912	- Less than 6 mm but not less than 3 mm in thickness	6.0%	B10		5.5%	4.9%	4.4%	3.8%	3.3%	2.7%	2.2%	1.6%	1.1%	0.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	(2) Other																								
441233.991	- Less than 12 mm but not less than 6 mm in thickness	6.0%	B7		5.3%	4.5%	3.8%	3.0%	2.3%	1.5%	0.8%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
441233.992	- Less than 24 mm but not less than 12 mm in thickness	6.0%	B7		5.3%	4.5%	3.8%	3.0%	2.3%	1.5%	0.8%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
441233.993	- Not less than 24 mm in thickness	6.0%	B7		5.3%	4.5%	3.8%	3.0%	2.3%	1.5%	0.8%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
4412.34	Other, with at least one outer ply of non-coniferous wood not specified under subheading 4412.33																								
	1 Varnished, printed, grooved, overlaid or similarly surface-worked																								
441234.110	(1) Tangued, grooved or similarly works on one or both sides	6.0%	B7		5.3%	4.5%	3.8%	3.0%	2.3%	1.5%	0.8%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
441234.190	(2) Other	6.0%	B7		5.3%	4.5%	3.8%	3.0%	2.3%	1.5%	0.8%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																								
	(1) Less than 6 mm in thickness																								
441234.911	- Less than 3 mm in thickness	6.0%	B10		5.5%	4.9%	4.4%	3.8%	3.3%	2.7%	2.2%	1.6%	1.1%	0.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
441234.912	- Less than 6 mm but not less than 3 mm in thickness	6.0%	B10		5.5%	4.9%	4.4%	3.8%	3.3%	2.7%	2.2%	1.6%	1.1%	0.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

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Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	19th year	20th year	As from 21st year
	(2) Other																								
4412.34.991	- Less than 12 mm but not less than 6 mm in thickness	6.0%	B7		5.3%	4.5%	3.8%	3.0%	2.3%	1.5%	0.8%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
4412.34.992	- Less than 24 mm but not less than 12 mm in thickness	6.0%	B7		5.3%	4.5%	3.8%	3.0%	2.3%	1.5%	0.8%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
4412.34.993	- Not less than 24 mm in thickness	6.0%	B7		5.3%	4.5%	3.8%	3.0%	2.3%	1.5%	0.8%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
4412.39	Other, with both outer plies of coniferous wood																								
	1 Varnished, printed, grooved, overlaid or similarly surface-worked																								
4412.39.110	(1) Tangued, grooved or similarly works on one or both sides	6.0%	B7		5.3%	4.5%	3.8%	3.0%	2.3%	1.5%	0.8%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
4412.39.190	(2) Other	6.0%	B7		5.3%	4.5%	3.8%	3.0%	2.3%	1.5%	0.8%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																								
4412.39.910	(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	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	(2) Other																								
4412.39.991	- Less than 12 mm but not less than 6 mm in thickness	6.0%	B7		5.3%	4.5%	3.8%	3.0%	2.3%	1.5%	0.8%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
4412.39.992	- Not less than 12 mm in thickness	6.0%	B7		5.3%	4.5%	3.8%	3.0%	2.3%	1.5%	0.8%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Other																								
4412.99	Other																								
	1 Laminated lumber																								
4412.99.190	- Other	6.0%	B7		5.3%	4.5%	3.8%	3.0%	2.3%	1.5%	0.8%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																								
4412.99.990	- 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	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

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Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	19th year	20th year	As from 21st year
44.16																									
441600.000	Casks, barrels, vats, tubs and other coopers' products and parts thereof, of wood, including staves	2.2%	B7		1.9%	1.7%	1.4%	1.1%	0.8%	0.6%	0.3%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
44.18	Builders' joinery and carpentry of wood, including cellular wood panels, assembled flooring panels, shingles and shakes																								
441860.000	Posts and beams	3.9%	B7		3.4%	2.9%	2.4%	2.0%	1.5%	1.0%	0.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Other																								
4418.91	Of bamboo																								
	2 Other																								
	(2) Other																								
	- Other																								
441891.291	-- Structural laminated lumber	3.9%	B7		3.4%	2.9%	2.4%	2.0%	1.5%	1.0%	0.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
441891.299	-- Other	3.9%	B7		3.4%	2.9%	2.4%	2.0%	1.5%	1.0%	0.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
4418.99	Other																								
	2 Other																								
	(2) Other																								
	- Other																								
	-- Structural laminated lumber																								
441899.231	--- With a shorter side (width) of cross-section of not less than 15 cm in length and with a cross-sectional area of not less than 300 cm^2; of non-rectangular and non-square cross-section	3.9%	B7		3.4%	2.9%	2.4%	2.0%	1.5%	1.0%	0.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

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Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	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%	B7		3.4%	2.9%	2.4%	2.0%	1.5%	1.0%	0.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
441899.239	--- Other	3.9%	B7		3.4%	2.9%	2.4%	2.0%	1.5%	1.0%	0.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	-- Other																								
441899.291	--- Cross Laminated Timber (CLT)	3.9%	B7		3.4%	2.9%	2.4%	2.0%	1.5%	1.0%	0.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
441899.299	--- Other	3.9%	B7		3.4%	2.9%	2.4%	2.0%	1.5%	1.0%	0.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	SECTION XI TEXTILES AND TEXTILE ARTICLES																								
	Chapter 50 Silk																								
50.01																									
5001.00	Silk-worm cocoons suitable for reeling																								

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Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	19th year	20th year	As from 21st year
500100.010	- Concerning the quantity of Silk-worm cocoons in this subheading (evaluated as Raw silk stipulated by a cabinet order) and the quantity of Raw silk in 5002.00-2, for the quantity within the limits of a tariff quota stipulated by a cabinet order which is effective at the time of import and under the conditions set out by relevant regulations which are effective at the time of import Note: The tariff quota shall be calculated on the basis of 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/kg	B10		2293.64 yen/kg	2064.27 yen/kg	1834.91 yen/kg	1605.55 yen/kg	1376.18 yen/kg	1146.82 yen/kg	917.45 yen/kg	688.09 yen/kg	458.73 yen/kg	229.36 yen/kg	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
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																						

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Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	19th year	20th year	As from 21st year
	- Other																								
500200.221	-- Double cocoons silk	6,978 yen/kg	B10		6,343.64 yen/kg	5,709.27 yen/kg	5,074.91 yen/kg	4,440.55 yen/kg	3,806.18 yen/kg	3,171.82 yen/kg	2,537.45 yen/kg	1,903.09 yen/kg	1,268.73 yen/kg	634.36 yen/kg	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	-- Other																								
500200.225	--- 20/22 denier	6,978 yen/kg	B10		6,343.64 yen/kg	5,709.27 yen/kg	5,074.91 yen/kg	4,440.55 yen/kg	3,806.18 yen/kg	3,171.82 yen/kg	2,537.45 yen/kg	1,903.09 yen/kg	1,268.73 yen/kg	634.36 yen/kg	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
500200.226	--- 26/29 denier	6,978 yen/kg	B12		6,441.23 yen/kg	5,904.46 yen/kg	5,367.69 yen/kg	4,830.92 yen/kg	4,294.15 yen/kg	3,757.38 yen/kg	3,220.62 yen/kg	2,683.85 yen/kg	2,147.08 yen/kg	1,610.31 yen/kg	1,073.54 yen/kg	536.77 yen/kg	Free	Free	Free	Free	Free	Free	Free	Free	Free
500200.227	--- Other	6,978 yen/kg	B10		6,343.64 yen/kg	5,709.27 yen/kg	5,074.91 yen/kg	4,440.55 yen/kg	3,806.18 yen/kg	3,171.82 yen/kg	2,537.45 yen/kg	1,903.09 yen/kg	1,268.73 yen/kg	634.36 yen/kg	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	SECTION XII FOOTWEAR, HEADGEAR, UMBRELLAS, SUN UMBRELLAS, WALKING-STICKS, SEAT-STICKS, WHIPS, RIDING-CROPS AND PARTS THEREOF; PREPARED FEATHERS AND ARTICLES MADE THEREWITH; ARTIFICIAL FLOWERS; ARTICLES OF HUMAN HAIR																								
	Chapter 64 Footwear, gaiters and the like; parts of such articles																								
64.01	Waterproof footwear with outer soles and uppers of rubber or of plastics, the uppers of which are 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

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Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	19th year	20th year	As from 21st year
640199.000	Other																								
	- Covering the knee	6.7%	B10		6.1%	5.5%	4.9%	4.3%	3.7%	3.0%	2.4%	1.8%	1.2%	0.6%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	- Other	8%	B10		7.3%	6.5%	5.8%	5.1%	4.4%	3.6%	2.9%	2.2%	1.5%	0.7%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
64.02	Other footwear with outer soles and uppers of rubber or plastics																								
	Sports footwear																								
6402.12	Ski-boots, cross-country ski footwear and snowboard boots																								
640212.010	1 Ski-boots	27.0%	B10		24.5%	22.1%	19.6%	17.2%	14.7%	12.3%	9.8%	7.4%	4.9%	2.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
640212.090	2 Snowboard boots	8.0%	B10		7.3%	6.5%	5.8%	5.1%	4.4%	3.6%	2.9%	2.2%	1.5%	0.7%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
640219.000	Other	6.7%	B10		6.1%	5.5%	4.9%	4.3%	3.7%	3.0%	2.4%	1.8%	1.2%	0.6%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
640220.000	Footwear with upper straps or 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	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Other footwear																								
640291.000	Covering the ankle																								
	- Incorporating a protective metal toe-cap	6.7%	B10		6.1%	5.5%	4.9%	4.3%	3.7%	3.0%	2.4%	1.8%	1.2%	0.6%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	- Other	8.0%	B10		7.3%	6.5%	5.8%	5.1%	4.4%	3.6%	2.9%	2.2%	1.5%	0.7%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
6402.99	Other																								
640299.010	- Shoes																								
	-- Incorporating a protective metal toe-cap	6.7%	B10		6.1%	5.5%	4.9%	4.3%	3.7%	3.0%	2.4%	1.8%	1.2%	0.6%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	-- Other	8.0%	B10		7.3%	6.5%	5.8%	5.1%	4.4%	3.6%	2.9%	2.2%	1.5%	0.7%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	- Sandals																								
640299.021	-- Not covering the heels																								
	--- 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

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Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	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
64.03	Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of leather																								
	Sports footwear																								
6403.12	Ski-boots, cross-country ski footwear and snowboard boots																								
640312.010	1 With outer soles of rubber, leather or composition leather	27.0%	B10		24.5%	22.1%	19.6%	17.2%	14.7%	12.3%	9.8%	7.4%	4.9%	2.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
640312.090	2 Other	30.0%	B10		27.3%	24.5%	21.8%	19.1%	16.4%	13.6%	10.9%	8.2%	5.5%	2.7%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
6403.19	Other																								
640319.010	1 With outer soles of rubber, leather or composition leather	27.0%	B10		24.5%	22.1%	19.6%	17.2%	14.7%	12.3%	9.8%	7.4%	4.9%	2.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
640319.090	2 Other	30.0%	B10		27.3%	24.5%	21.8%	19.1%	16.4%	13.6%	10.9%	8.2%	5.5%	2.7%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
6403.20	Footwear with outer soles of leather, and uppers which consist of leather straps across the instep and around the big toe																								

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Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	19th year	20th year	As from 21st year
	- House footwear																								
6403.20.011	-- For the quantity within the limits of a tariff quota stipulated by a cabinet order which is effective at the time of import and under the conditions set out by relevant regulations which are effective at the time of import (hereinafter in this Chapter referred to as "the Pooled Quota") Note: The tariff quota shall be calculated on the basis of 12,019,000 pairs and in consideration of imported quantity in the preceding fiscal year (April-March), international market situations and other relevant conditions and include the following items: (1) Footwear (excluding footwear for gymnastics, athletics or similar activities and slippers) of subheadings 6403.20 to 6403.99; (2) Footwear (excluding slippers) of subheading 6404.19, with uppers containing furskin and leather in part; (3) Footwear (excluding sports footwear, footwear for gymnastics, athletics or similar activities and slippers) of subheading 6404.20, with uppers containing furskin and leather in part or with outer soles of leather and uppers of leather in part; (4) Footwear (excluding sports footwear, footwear for gymnastics, athletics or similar activities and slippers) of subheading 6405.10 or 6405.90, with uppers of leather in part and outer soles of leather; (5) Footwear (excluding sports footwear, footwear for gymnastics, athletics or similar activities and slippers) of subheading 6405.90, with uppers containing furskin and leather in part and outer soles of rubber, plastics, leather or composition leather		Xq1	The originating goods classified under the out-of-quota tariff line (640320.012) will receive preferential tariff treatment without the limit of quota quantity set out for this tariff line (640320.011).																				
6403.20.012	-- Other	24.0%	B10		21.8%	19.6%	17.5%	15.3%	13.1%	10.9%	8.7%	6.5%	4.4%	2.2%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	- Other																								

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Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	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	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
6403.40	Other footwear, incorporating a protective metal toe-cap																								
	- With outer soles of rubber, leather or composition leather																								
640340.011	-- For "the Pooled Quota"		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).																						

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Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	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	Free	Free	Free	Free	Free	Free	Free	Free	Free	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	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Other footwear with outer soles of leather																								
6403.51	Covering the ankle																								
	1 House footwear																								

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Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	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	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																								
640351.021	(1) Footwear for gymnastics, athletics or similar activities	27.0%	B10		24.5%	22.1%	19.6%	17.2%	14.7%	12.3%	9.8%	7.4%	4.9%	2.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	(2) Other																								
640351.022	- For "the Pooled Quota"		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).																					

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Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	19th year	20th year	As from 21st year
640351.029	- Other	21.6%	B10		19.6%	17.7%	15.7%	13.7%	11.8%	9.8%	7.9%	5.9%	3.9%	2.0%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
6403.59	Other																								
	1 Slippers or other house footwear																								
640359.011	(1) Slippers	30.0%	B15		28.1%	26.3%	24.4%	22.5%	20.6%	18.8%	16.9%	15.0%	13.1%	11.3%	9.4%	7.5%	5.6%	3.8%	1.9%	Free	Free	Free	Free	Free	Free
	(2) Other																								
640359.012	- For "the Pooled Quota"		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	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																								
640359.020	(1) Footwear for gymnastics, athletics or similar activities	27.0%	B10		24.5%	22.1%	19.6%	17.2%	14.7%	12.3%	9.8%	7.4%	4.9%	2.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	(2) Other																								
	- For "the Pooled Quota"																								
	-- With an insole over 19 cm																								

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Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	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).																					

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Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	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	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
640359.105	--- For women	21.6%	B10		19.6%	17.7%	15.7%	13.7%	11.8%	9.8%	7.9%	5.9%	3.9%	2.0%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	-- Other																								
640359.111	--- Footwear made on a base or platform of wood, not having an inner sole or a protective metal toe-cap	21.6%	B10		19.6%	17.7%	15.7%	13.7%	11.8%	9.8%	7.9%	5.9%	3.9%	2.0%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
640359.119	--- Other	21.6%	B10		19.6%	17.7%	15.7%	13.7%	11.8%	9.8%	7.9%	5.9%	3.9%	2.0%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Other footwear																								
6403.91	Covering the ankle																								
	1 Footwear with outer soles of rubber or composition leather (excluding house footwear)																								

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Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	19th year	20th year	As from 21st year
640391.011	(1) Footwear for gymnastics, athletics or similar activities	27.0%	B10		24.5%	22.1%	19.6%	17.2%	14.7%	12.3%	9.8%	7.4%	4.9%	2.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	(2) Other																								
640391.012	- For "the Pooled Quota"		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	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																								
640391.021	(1) Footwear for gymnastics, athletics or similar activities	30.0%	B15		28.1%	26.3%	24.4%	22.5%	20.6%	18.8%	16.9%	15.0%	13.1%	11.3%	9.4%	7.5%	5.6%	3.8%	1.9%	Free	Free	Free	Free	Free	Free
	(2) Other																								

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Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	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	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
6403.99	Other																								
	1 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																								

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Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	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).																					

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Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	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	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
640399.016	--- For women	21.6%	B10		19.6%	17.7%	15.7%	13.7%	11.8%	9.8%	7.9%	5.9%	3.9%	2.0%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	-- Other																								
640399.031	--- Footwear made on a base or platform of wood, not having an inner sole or a protective metal toe-cap	21.6%	B10		19.6%	17.7%	15.7%	13.7%	11.8%	9.8%	7.9%	5.9%	3.9%	2.0%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
640399.039	--- Other	21.6%	B10		19.6%	17.7%	15.7%	13.7%	11.8%	9.8%	7.9%	5.9%	3.9%	2.0%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

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Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	19th year	20th year	As from 21st year
	2 Other																								
640399.021	(1) Slippers; footwear for gymnastics, athletics or similar activities	30.0%	B15		28.1%	26.3%	24.4%	22.5%	20.6%	18.8%	16.9%	15.0%	13.1%	11.3%	9.4%	7.5%	5.6%	3.8%	1.9%	Free	Free	Free	Free	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

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Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	19th year	20th year	As from 21st year
6404.19	Other																								
	1 With uppers containing furskin																								
	(1) With the uppers of leather in part (excluding slippers)																								
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	Free	Free	Free	Free	Free	Free	Free	Free	Free	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	Free	Free	Free	Free	Free	Free	Free	Free	Free	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	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

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Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	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	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
6404.20	Footwear with outer soles of leather or composition leather																								
	1 With uppers containing furskin																								
	(1) With uppers of leather in part (excluding sports footwear, footwear for gymnastics, athletics or similar activities and slippers)																								
640420.111	- For "the Pooled Quota"		Xq1	The originating goods classified under the out-of-quota tariff 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	Free	Free	Free	Free	Free	Free	Free	Free	Free	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)																								

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Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	19th year	20th year	As from 21st year
640420.211	- For "the Pooled Quota"		Xq1	The originating goods classified under the out-of-quota tariff line (640420.212) will receive preferential tariff treatment without the limit of quota quantity set out 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	Free	Free	Free	Free	Free	Free	Free	Free	Free	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).																					

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Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	19th year	20th year	As from 21st year
640420.222	- Other	24.0%	B10		21.8%	19.6%	17.5%	15.3%	13.1%	10.9%	8.7%	6.5%	4.4%	2.2%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
640420.229	B Other	30.0%	B15		28.1%	26.3%	24.4%	22.5%	20.6%	18.8%	16.9%	15.0%	13.1%	11.3%	9.4%	7.5%	5.6%	3.8%	1.9%	Free	Free	Free	Free	Free	Free
640420.300	3 Other	6.7%	B10		6.1%	5.5%	4.9%	4.3%	3.7%	3.0%	2.4%	1.8%	1.2%	0.6%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
64.05	Other footwear																								
6405.10	With uppers of leather or composition leather																								
	1 With outer soles of leather and uppers of composition leather																								
	(1) With uppers of leather in part (excluding sports footwear, footwear for gymnastics, athletics or similar activities and slippers)																								
640510.111	- For "the Pooled Quota"		Xq1	The originating goods classified under the out-of-quota tariff line (640510.119) will receive preferential 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	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

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Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	19th year	20th year	As from 21st year
640510.190	(2) Other	30.0%	B15		28.1%	26.3%	24.4%	22.5%	20.6%	18.8%	16.9%	15.0%	13.1%	11.3%	9.4%	7.5%	5.6%	3.8%	1.9%	Free	Free	Free	Free	Free	Free
640510.200	2 With outer soles of rubber, plastics or composition leather and uppers of composition leather	8.0%	B10		7.3%	6.5%	5.8%	5.1%	4.4%	3.6%	2.9%	2.2%	1.5%	0.7%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
640510.300	3 Other	3.4%	B10		3.1%	2.8%	2.5%	2.2%	1.9%	1.5%	1.2%	0.9%	0.6%	0.3%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
640520.000	With uppers of textile materials	3.4%	B10		3.1%	2.8%	2.5%	2.2%	1.9%	1.5%	1.2%	0.9%	0.6%	0.3%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
6405.90	Other																								
	1 With outer soles of rubber, plastics, leather or composition leather																								
	(1) With uppers containing 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).																					

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Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	19th year	20th year	As from 21st year
640590.112	- Other	24.0%	B10		21.8%	19.6%	17.5%	15.3%	13.1%	10.9%	8.7%	6.5%	4.4%	2.2%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
640590.119	B Other	30.0%	B15		28.1%	26.3%	24.4%	22.5%	20.6%	18.8%	16.9%	15.0%	13.1%	11.3%	9.4%	7.5%	5.6%	3.8%	1.9%	Free	Free	Free	Free	Free	Free
	(2) Other																								
	A With outer soles of leather																								
	(a) With uppers of leather in part (excluding sports footwear, footwear for gymnastics, athletics or similar activities and slippers)																								
640590.121	- For "the Pooled Quota"		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	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
640590.128	(b) Other	30.0%	B15		28.1%	26.3%	24.4%	22.5%	20.6%	18.8%	16.9%	15.0%	13.1%	11.3%	9.4%	7.5%	5.6%	3.8%	1.9%	Free	Free	Free	Free	Free	Free
640590.129	B Other	8.0%	B10		7.3%	6.5%	5.8%	5.1%	4.4%	3.6%	2.9%	2.2%	1.5%	0.7%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
640590.200	2 Other	3.4%	B10		3.1%	2.8%	2.5%	2.2%	1.9%	1.5%	1.2%	0.9%	0.6%	0.3%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

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

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Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	19th year	20th year	As from 21st year
	SECTION XIII ARTICLES OF STONE, PLASTER, CEMENT, ASBESTOS, MICA OR SIMILAR MATERIALS; CERAMIC PRODUCTS; GLASS AND GLASSWARE																								
	Chapter 70 Glass and glassware																								
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, CINEMATOGRAPHIC, MEASURING, CHECKING, PRECISION, MEDICAL OR SURGICAL INSTRUMENTS AND APPARATUS; CLOCKS AND WATCHES; MUSICAL INSTRUMENTS; PARTS AND ACCESSORIES THEREOF																								
	Chapter 91 Clocks and watches and parts thereof																								
91.13	Watch straps, watch bands and watch bracelets, and parts thereof																								
9113.90	Other																								
	1 Of leather or of composition leather																								

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Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	19th year	20th year	As from 21st 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		14.5%	13.1%	11.6%	10.2%	8.7%	7.3%	5.8%	4.4%	2.9%	1.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
911390.190	(2) Other	10.0%	B10		9.1%	8.2%	7.3%	6.4%	5.5%	4.5%	3.6%	2.7%	1.8%	0.9%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																								
911390.210	(1) Composed of two or more materials, no account being taken of materials (for example, strings) used only for assembly	10.0%	B10		9.1%	8.2%	7.3%	6.4%	5.5%	4.5%	3.6%	2.7%	1.8%	0.9%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	SECTION XX MISCELLANEOUS MANUFACTURED ARTICLES																								
	Chapter 94 Furniture; bedding, mattresses, mattress supports, cushions and similar stuffed furnishings; lamps and lighting fittings, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like; prefabricated buildings																								
94.01	Seats (other than those of heading 94.02), whether or not convertible into beds, and parts thereof																								
9401.90	Parts																								
	1 Of leather																								
940190.021	- Of a kind use for the motor vehicles	3.8%	B10		3.5%	3.1%	2.8%	2.4%	2.1%	1.7%	1.4%	1.0%	0.7%	0.3%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
940190.029	- Other	3.8%	B10		3.5%	3.1%	2.8%	2.4%	2.1%	1.7%	1.4%	1.0%	0.7%	0.3%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Chapter 96 Miscellaneous manufactured articles																								
96.05																									
960500.000	Travel sets for personal toilet, sewing or shoe or clothes cleaning	6.6%	B10		6.0%	5.4%	4.8%	4.2%	3.6%	3.0%	2.4%	1.8%	1.2%	0.6%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

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