

SUB-SECTION 5

Agricultural safeguard measure for whey protein concentrate (WPC)

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

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

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

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

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

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

SUB-SECTION 6

Agricultural safeguard measure for whey powder

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

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

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

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

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

SUB-SECTION 7

Agricultural safeguard measure for fresh oranges

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

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

SUB-SECTION 8

Agricultural safeguard measure for race horses

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

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

SECTION D

Schedule of Japan

Item line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	As from 19th year	
SECTION I LIVE ANIMALS, ANIMAL PRODUCTS																								
Chapter I Live animals																								
01.01	Live horses, asses, mules and hinnies																							
	Horses																							
0101.29	Other																							
	2 Other																							
010129.290	(2) Other	3,400,000 yen/each	B15	SG6	2,762,500.00 yen/each	2,550,000.00 yen/each	2,337,500.00 yen/each	2,125,000.00 yen/each	1,912,500.00 yen/each	1,700,000.00 yen/each	1,487,500.00 yen/each	1,275,000.00 yen/each	1,062,500.00 yen/each	850,000.00 yen/each	637,500.00 yen/each	425,000.00 yen/each	212,500.00 yen/each	Free	Free	Free	Free	Free	Free	Free
01.02	Live bovine animals																							
	Cattle																							
0102.29	Other																							
	1 Weighing not more than 300 kg																							
010229.100		38,250 yen/each	B15		31,078.13 yen/each	28,687.50 yen/each	26,296.88 yen/each	23,906.25 yen/each	21,515.63 yen/each	19,125.00 yen/each	16,734.38 yen/each	14,343.75 yen/each	11,953.13 yen/each	9,562.50 yen/each	7,171.88 yen/each	4,781.25 yen/each	2,390.63 yen/each	Free	Free	Free	Free	Free	Free	Free
	2 Other																							
010229.200		63,750 yen/each	B15		51,796.88 yen/each	47,812.50 yen/each	43,828.13 yen/each	39,843.75 yen/each	35,859.38 yen/each	31,875.00 yen/each	27,890.63 yen/each	23,906.25 yen/each	19,921.88 yen/each	15,937.50 yen/each	11,953.13 yen/each	7,968.75 yen/each	3,984.38 yen/each	Free	Free	Free	Free	Free	Free	Free
0102.90	Other																							
	2 Other																							
010290.210	(1) Weighing not more than 300 kg	38,250 yen/each	B15		31,078.13 yen/each	28,687.50 yen/each	26,296.88 yen/each	23,906.25 yen/each	21,515.63 yen/each	19,125.00 yen/each	16,734.38 yen/each	14,343.75 yen/each	11,953.13 yen/each	9,562.50 yen/each	7,171.88 yen/each	4,781.25 yen/each	2,390.63 yen/each	Free	Free	Free	Free	Free	Free	Free
010290.290	(2) Other	63,750 yen/each	B15		51,796.88 yen/each	47,812.50 yen/each	43,828.13 yen/each	39,843.75 yen/each	35,859.38 yen/each	31,875.00 yen/each	27,890.63 yen/each	23,906.25 yen/each	19,921.88 yen/each	15,937.50 yen/each	11,953.13 yen/each	7,968.75 yen/each	3,984.38 yen/each	Free	Free	Free	Free	Free	Free	Free
01.03	Live swine																							
	Other																							
0103.92	Weighting 50 kg or more																							

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	As from 19th year		
010392.011	<p>[1] Per each, not more than the upper limit prices for the specific duty applied on live swine where the upper limit prices shall be obtained by subtracting Prices B from Prices A, the same definition shall be applied in this heading.</p> <p>Prices A: standard import prices for live swine specified by the sub-paragraph 1 of the Annex 1 of the Annex 1 of the Law No. 32 of 1960 corresponding to the period of importation provided by the Annex; the same definition shall be applied in this heading.</p> <p>Prices B: the prices specified by [1] in this subheading each corresponding to the period of importation provided by the Annex 1-3 to the Law</p>	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	Free	
010392.012	<p>[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.</p> <p>Prices A: mentioned in [1]</p> <p>Rates B: the rates specified in this subheading B1 to be applied to the each divisions of each import terms provided in the Annex 1-3</p>	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*	Free	Free	Free	Free	Free	Free	Free	
010392.020	[3] Per each, more than the gate price of live swine, in value for customs duty.	8,5%	B15		6,9%	6,4%	5,8%	5,3%	4,8%	4,3%	3,7%	3,2%	2,7%	2,1%	1,6%	1,1%	0,5%	Free	Free	Free	Free	Free	Free	Free	
01.06	Other live animals																								
	Mammals																								
0106.12	Whales, dolphins and porpoises (mammals of the order Cetacea), manatees and dugongs (mammals of the order Sirenia), seals, sea lions and 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																						

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	As from 19th year		
Chapter 2 Meat and edible meat offal																									
02.01	Meat of bovine animals, fresh or chilled																								
020110.000	Carcasses and half-carcases	38.5%	R1	SG1*, S	25.8%	25.0%	24.2%	23.3%	22.5%	21.7%	20.8%	20.0%	18.2%	16.3%	14.5%	12.7%	10.8%	9.0%	9.0%	9.0%	9.0%	9.0%	9.0%	9.0%	9.0%
020120.000	Other cuts with bone in	38.5%	R1	SG1*, S	25.8%	25.0%	24.2%	23.3%	22.5%	21.7%	20.8%	20.0%	18.2%	16.3%	14.5%	12.7%	10.8%	9.0%	9.0%	9.0%	9.0%	9.0%	9.0%	9.0%	9.0%
0201.30	Boneless																								
020130.010	- Loin	38.5%	R1	SG1*, S	25.8%	25.0%	24.2%	23.3%	22.5%	21.7%	20.8%	20.0%	18.2%	16.3%	14.5%	12.7%	10.8%	9.0%	9.0%	9.0%	9.0%	9.0%	9.0%	9.0%	9.0%
020130.020	- Chuck, Clod and Round	38.5%	R1	SG1*, S	25.8%	25.0%	24.2%	23.3%	22.5%	21.7%	20.8%	20.0%	18.2%	16.3%	14.5%	12.7%	10.8%	9.0%	9.0%	9.0%	9.0%	9.0%	9.0%	9.0%	9.0%
020130.030	- Brisket and plate	38.5%	R1	SG1*, S	25.8%	25.0%	24.2%	23.3%	22.5%	21.7%	20.8%	20.0%	18.2%	16.3%	14.5%	12.7%	10.8%	9.0%	9.0%	9.0%	9.0%	9.0%	9.0%	9.0%	9.0%
020130.090	- Other	38.5%	R1	SG1*, S	25.8%	25.0%	24.2%	23.3%	22.5%	21.7%	20.8%	20.0%	18.2%	16.3%	14.5%	12.7%	10.8%	9.0%	9.0%	9.0%	9.0%	9.0%	9.0%	9.0%	9.0%
02.02	Meat of bovine animals, frozen																								
020210.000	Carcasses and half-carcases	38.5%	R1	SG1*, S	25.8%	25.0%	24.2%	23.3%	22.5%	21.7%	20.8%	20.0%	18.2%	16.3%	14.5%	12.7%	10.8%	9.0%	9.0%	9.0%	9.0%	9.0%	9.0%	9.0%	9.0%
020220.000	Other cuts with bone in	38.5%	R1	SG1*, S	25.8%	25.0%	24.2%	23.3%	22.5%	21.7%	20.8%	20.0%	18.2%	16.3%	14.5%	12.7%	10.8%	9.0%	9.0%	9.0%	9.0%	9.0%	9.0%	9.0%	9.0%
0202.30	Boneless																								
020230.010	- Loin	38.5%	R1	SG1*, S	25.8%	25.0%	24.2%	23.3%	22.5%	21.7%	20.8%	20.0%	18.2%	16.3%	14.5%	12.7%	10.8%	9.0%	9.0%	9.0%	9.0%	9.0%	9.0%	9.0%	9.0%
020230.020	- Chuck, Clod and Round	38.5%	R1	SG1*, S	25.8%	25.0%	24.2%	23.3%	22.5%	21.7%	20.8%	20.0%	18.2%	16.3%	14.5%	12.7%	10.8%	9.0%	9.0%	9.0%	9.0%	9.0%	9.0%	9.0%	9.0%
020230.030	- Brisket and plate	38.5%	R1	SG1*, S	25.8%	25.0%	24.2%	23.3%	22.5%	21.7%	20.8%	20.0%	18.2%	16.3%	14.5%	12.7%	10.8%	9.0%	9.0%	9.0%	9.0%	9.0%	9.0%	9.0%	9.0%
020230.090	- Other	38.5%	R1	SG1*, S	25.8%	25.0%	24.2%	23.3%	22.5%	21.7%	20.8%	20.0%	18.2%	16.3%	14.5%	12.7%	10.8%	9.0%	9.0%	9.0%	9.0%	9.0%	9.0%	9.0%	9.0%
02.03	Meat of swine, fresh, chilled or frozen																								
	Fresh or chilled																								
0203.11	Carcasses and half-carcases																								
	2 Other																								
020311.020	[1] Each kilogramme, in value for customs duty, not more than the upper limit prices for the specific duty applied on pig carcasses, where the upper limit prices shall be obtained by subtracting Prices B from Prices A, the same definition shall be applied in this heading. Prices A: standard import prices for pig carcass specified by the sub-paragraph 1 of paragraph 2 of the Annex 1-3-2 to the Temporary Customs Tariff Measures Law (Law No. 36 of 1960) corresponding to the period of importation provided by the Annex, the same definition shall be applied in this heading. Prices B: the prices specified by [1] in this subheading each corresponding to the period of importation provided by the Annex 1-3 to the Law.	361 yen/kg	R2	SG2, S	R2	R2	R2	R2	R2	R2	R2	R2	R2	R2	R2	R2	R2	R2	R2	R2	R2	R2	R2	R2	R2

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	As from 19th year	
020311.030	[2] Each kilogramme, in value for customs duty, more than the upper limit prices for the specific duty, applied on pig carcasses, but not more than the gate prices of pig carcasses, where the gate prices shall be obtained by dividing Prices A by Rates B plus 1, the same definition shall be applied in this heading. Prices A: mentioned in [1] Rates B: the rates specified by [3] in this subheading according to the each divisions of each import terms provided in the Annex, 1-3	Per each kilogramme, the difference between the standard import price of pig carcasses and the value for customs duty	R2	SG2, S	R2	R2	R2	R2	R2	R2	R2	R2	R2	R2	R2	R2	R2	R2	R2	R2	R2	R2	R2	R2
020311.040	[3] Each kilogramme, more than the gate prices of pig carcasses, in value for customs duty	4.3%	B9*	SG2, S	1.7%	1.5%	1.2%	1.0%	0.7%	0.5%	0.2%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
0203.12	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 carcasses, where the gate prices shall be obtained by multiplying 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 1969) corresponding to the period of importation provided by the Annex, the same definition shall be applied in this heading and in heading 02.06. Prices B: the prices specified by [1] in this subheading each corresponding to the period of importation provided by the Annex, 1-3 to the Law	482 yen/kg	R3	SG2, S	R3	R3	R3	R3	R3	R3	R3	R3	R3	R3	R3	R3	R3	R3	R3	R3	R3	R3	R3	R3

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	As from 19th year	
020312.021	[2] Each kilogramme, more than the upper limit prices for the specific duty, applied on partial pig, but not more than the gate prices of partial pig, where the gate prices shall be obtained by dividing Prices A by Rates B plus 1, the same definition shall be applied in this heading and in heading 02.06. Prices A: mentioned in [1] Rates B: the rates specified by [3] in this subheading according to the each divisions of each import terms provided in the Annex 1-3	Per each kilogramme, the difference between the standard import price of partial pig and the value for customs duty	R3	SG2, S	R3	R3	R3	R3	R3	R3	R3	R3	R3	R3	R3	R3	R3	R3	R3	R3	R3	R3	R3	R3
020312.022	[3] Each kilogramme, more than the gate prices of partial pig, in value for customs duty	4.3%	B9*	SG2, S	1.7%	1.5%	1.2%	1.0%	0.7%	0.5%	0.2%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
020319	Other																							
	2 Other																							
020319.023	[1] Each kilogramme, not more than the upper limit prices for the specific duty, applied on partial pig, in value for customs duty	482 yen/kg	R3	SG2, S	R3	R3	R3	R3	R3	R3	R3	R3	R3	R3	R3	R3	R3	R3	R3	R3	R3	R3	R3	R3
020319.021	[2] Each kilogramme, more than the upper limit prices for the specific duty, applied on partial pig, but not more than the gate prices of partial pig, in value for customs duty	Per each kilogramme, the difference between the standard import price of partial pig and the value for customs duty	R3	SG2, S	R3	R3	R3	R3	R3	R3	R3	R3	R3	R3	R3	R3	R3	R3	R3	R3	R3	R3	R3	R3
020319.022	[3] Each kilogramme, more than the gate prices of partial pig, in value for customs duty	4.3%	B9*	SG2, S	1.7%	1.5%	1.2%	1.0%	0.7%	0.5%	0.2%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
020321	Frozen																							
	Carcasses and half-carcasses																							
	2 Other																							
020321.020	[1] Each kilogramme, not more than the upper limit prices for the specific duty, applied on pig carcasses, in value for customs duty	361 yen/kg	R2	SG2, S	R2	R2	R2	R2	R2	R2	R2	R2	R2	R2	R2	R2	R2	R2	R2	R2	R2	R2	R2	R2
020321.030	[2] Each kilogramme, more than the upper limit prices for the specific duty, applied on pig carcasses, but not more than the gate prices of pig carcasses, in value for customs duty	Per each kilogramme, the difference between the standard import price of pig carcasses and the value for customs duty	R2	SG2, S	R2	R2	R2	R2	R2	R2	R2	R2	R2	R2	R2	R2	R2	R2	R2	R2	R2	R2	R2	R2
020321.040	[3] Each kilogramme, more than the gate prices of pig carcasses, in value for customs duty	4.3%	B9*	SG2, S	1.7%	1.5%	1.2%	1.0%	0.7%	0.5%	0.2%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

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

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	As from 19th year		
	2 Other																								
020629.010	(1) Internal organs	12.8%	B12*	S	5.3%	4.8%	4.3%	3.7%	3.2%	2.7%	2.1%	1.6%	1.1%	0.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
020629.090	(2) Other	21.3%	B15	S	17.3%	16.0%	14.6%	13.3%	12.0%	10.7%	9.3%	8.0%	6.7%	5.3%	4.0%	2.7%	1.3%	Free	Free	Free	Free	Free	Free	Free	
020630	Of swine, fresh or chilled																								
	2 Other																								
020630.091	(1) Internal organs	8.3%	B10		6.2%	5.4%	4.6%	3.9%	3.1%	2.3%	1.5%	0.8%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	(2) Other																								
020630.093	[1] Each kilogramme, more than the upper limit prices for the specific duty applied on partial pig, in value for customs duty	482 yen/kg	R3	SG2, S	R3	R3	R3	R3	R3	R3	R3	R3	R3	R3	R3	R3	R3	R3	R3	R3	R3	R3	R3	R3	
020630.092	[2] Each kilogramme, more than the upper limit prices for the specific duty applied on partial pig, but not more than the gate prices of partial pig, in value for customs duty	Per each kilogramme, more than the difference between the standard import price of partial pig and the value for customs duty	R3	SG2, S	R3	R3	R3	R3	R3	R3	R3	R3	R3	R3	R3	R3	R3	R3	R3	R3	R3	R3	R3	R3	
020630.099	[3] Each kilogramme, more than the gate prices of partial pig, in value for customs duty	4.3%	B9*	SG2, S	1.7%	1.5%	1.2%	1.0%	0.7%	0.5%	0.2%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	Of swine, frozen																								
020641	Livers																								
020641.090	2 Other	8.3%	B10		6.2%	5.4%	4.6%	3.9%	3.1%	2.3%	1.5%	0.8%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
020649	Other																								
	2 Other																								
020649.091	(1) Internal organs	8.3%	B7*		3.1%	2.5%	1.8%	1.2%	0.6%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	(2) Other																								
020649.093	[1] Each kilogramme, 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	
020649.092	[2] Each kilogramme, more than the upper limit prices for the specific duty applied on partial pig, but not more than the gate prices of partial pig, in value for customs duty	Per each kilogramme, more than the difference between the standard import price of partial pig and the value for customs duty	R3	SG2, S	R3	R3	R3	R3	R3	R3	R3	R3	R3	R3	R3	R3	R3	R3	R3	R3	R3	R3	R3	R3	
020649.099	[3] Each kilogramme, more than the gate prices of partial pig, in value for customs duty	4.3%	B9*	SG2, S	1.7%	1.5%	1.2%	1.0%	0.7%	0.5%	0.2%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
02.07	Meat and edible offal, of the poultry of heading 01.05, fresh, chilled or frozen																								
	Of fowls of the species <i>Gallus domesticus</i>																								
020711.000	Not cut in pieces, fresh or chilled	11.9%	B5		6.0%	4.0%	2.0%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	As from 19th year	
020712.000	Not cut in pieces, frozen	11.9%	B10		8.7%	7.6%	6.5%	5.4%	4.3%	3.2%	2.2%	1.1%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
0207.13	Cuts and offal, fresh or chilled																							
020713.100	1. Legs with bone in	8.5%	B10		6.2%	5.4%	4.6%	3.9%	3.1%	2.3%	1.5%	0.8%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
020713.200	2. Other	11.9%	B10		8.7%	7.6%	6.5%	5.4%	4.3%	3.2%	2.2%	1.1%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
0207.14	Cuts and offal, frozen																							
	2. Other																							
020714.210	(1) Legs with bone in	8.5%	B10		6.2%	5.4%	4.6%	3.9%	3.1%	2.3%	1.5%	0.8%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
020714.220	(2) Other	11.9%	B5		6.0%	4.0%	2.0%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Of ducks																							
020744.000	Other, fresh or chilled	9.6%	B5		4.8%	3.2%	1.6%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
02.08	Other meat and edible meat offal, fresh, chilled or frozen																							
0208.40	Of whales, dolphins and porpoises (mammals of the order Cetacea), of manatees and dugongs (mammals of the order Sirenia), of seals, sea lions and walruses (mammals of the suborder Pinnipedia)																							
020840.011	- Of whales		X																					
02.10	Meat and edible meat offal, salted, in brine, dried or smoked, edible flours and meals of meat or meat offal																							
0210.11	Meat of swine																							
	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 1-2 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 import price of processed pig by 1.5 and the value obtained by multiplying the value for customs duty by 0.6	B10***	SG3, S	B10**	B10**	B10**	B10**	B10**	B10**	B10**	B10**	B10**	B10**	B10**	B10**	B10**	B10**	B10**	B10**	B10**	B10**	B10**	B10**
021011.020	[2] Each kilogramme, more than the gate prices of processed meat of swine, in value for customs duty	8.5%	B10***	SG3, S	3.3%	2.7%	2.2%	1.8%	1.5%	1.1%	0.7%	0.4%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	As from 19th year		
0210.12	Bellies (streaks) and cuts thereof																								
021012.010	[1] Each kilogramme, not more than the gate prices of processed meat of swine, in value for customs duty	Per each kilogramme, the difference between the value obtained by multiplying the standard import price of processed meat of pig by 1.5 and the value obtained by multiplying the value for customs duty by 0.6	B10**	SG3, S	B10**	B10**	B10**	B10**	B10**	B10**	B10**	B10**	B10**	B10**	B10**	B10**	B10**	B10**	B10**	B10**	B10**	B10**	B10**	Free	
021012.020	[2] Each kilogramme, more than the gate prices of processed meat of swine, in value for customs duty	8.5%	B10***	SG3, S	3.3%	2.7%	2.2%	1.8%	1.5%	1.1%	0.7%	0.4%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
0210.19	Other																								
021019.010	[1] Each kilogramme, not more than the gate prices of processed meat of swine, in value for customs duty	Per each kilogramme, the difference between the value obtained by multiplying the standard import price of processed meat of pig by 1.5 and the value obtained by multiplying the value for customs duty by 0.6	B10**	SG3, S	B10**	B10**	B10**	B10**	B10**	B10**	B10**	B10**	B10**	B10**	B10**	B10**	B10**	B10**	B10**	B10**	B10**	B10**	B10**	B10**	Free
021019.020	[2] Each kilogramme, more than the gate prices of processed meat of swine, in value for customs duty	8.5%	B10***	SG3, S	3.3%	2.7%	2.2%	1.8%	1.5%	1.1%	0.7%	0.4%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
021020.000	Meat of bovine animals	161.50 yen/kg	R5	S	139.48 yen/kg	132.14 yen/kg	124.80 yen/kg	117.45 yen/kg	110.11 yen/kg	102.77 yen/kg	95.43 yen/kg	88.09 yen/kg	80.75 yen/kg	80.75 yen/kg	80.75 yen/kg	80.75 yen/kg	80.75 yen/kg	80.75 yen/kg	80.75 yen/kg	80.75 yen/kg	80.75 yen/kg	80.75 yen/kg	80.75 yen/kg	80.75 yen/kg	80.75 yen/kg
	Other, including edible flours and meals of meat or meat offal																								
021092.000	Of whales, dolphins and porpoises (mammals of the order Cetacea), of manatees and dugongs (mammals of the order Sirenia), of seals, sea lions and walrus (mammals of the suborder Pinnipedia)		X																						
	• Of whales, dolphins and porpoises (mammals of the order Cetacea), of manatees and dugongs (mammals of the order Sirenia)																								
	• Other	4.2%	A		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
0210.99	Other																								
	1 Of swine																								

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	As from 19th year		
021099.011	[1] Each kilogramme, not more than the gate prices of processed meat of swine, in value for customs duty	Per each kilogramme, the difference between the value obtained by multiplying the standard import price of processed pig by 1.5 and the value obtained by multiplying the value for customs duty by 0.6	B10**	SG3, S	B10**	B10**	B10**	B10**	B10**	B10**	B10**	B10**	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
021099.019	[2] Each kilogramme, more than the gate prices of processed meat of swine, in value for customs duty	8.5%	B10***	SG3, S	3.3%	2.7%	2.2%	1.8%	1.5%	1.1%	0.7%	0.4%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
021099.020	2 Of bovine animals	161.50 yen/kg	R5	S	139.48 yen/kg	132.14 yen/kg	124.80 yen/kg	117.45 yen/kg	110.11 yen/kg	102.77 yen/kg	95.43 yen/kg	88.09 yen/kg	80.75 yen/kg	80.75 yen/kg	80.75 yen/kg	80.75 yen/kg	80.75 yen/kg	80.75 yen/kg	80.75 yen/kg	80.75 yen/kg	80.75 yen/kg	80.75 yen/kg	80.75 yen/kg	80.75 yen/kg	
Chapter 3 Fish and crustaceans, molluscs and other aquatic invertebrates																									
03.01	Live fish																								
Other live fish																									
0301.94	Atlantic and Pacific bluefin tunas (<i>Thunnus thynnus</i> , <i>Thunnus orientalis</i>)																								
2 Other																									
030194.220	- Pacific bluefin tunas (<i>Thunnus orientalis</i>)	3.5%	B10		2.5%	2.2%	1.9%	1.6%	1.3%	1.0%	0.6%	0.3%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
0301.99	Other																								
2 Other																									
030199.210	(1) Nishin (<i>Chirocentrus</i> spp.), Tara (<i>Gadus</i> spp.), Theragra spp. and <i>Merluccius</i> spp.), Bari (<i>Seriola</i> spp.), Siba (<i>Scomber</i> spp.), Iwashi (<i>Sardinops</i> spp.), <i>Sardinops</i> spp. and <i>Engraulis</i> spp.), Aji (<i>Trachurus</i> spp.) and <i>Zacarias</i> spp.) and <i>Stamma</i> (<i>Coladabis</i> spp.)	10.0%	B15		8.1%	7.5%	6.9%	6.3%	5.6%	5.0%	4.4%	3.8%	3.1%	2.5%	1.9%	1.3%	0.6%	Free	Free	Free	Free	Free	Free	Free	
(2) Other																									
030199.290	- Other	3.5%	B10		2.5%	2.2%	1.9%	1.6%	1.3%	1.0%	0.6%	0.3%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
03.02	Fish, fresh or chilled, excluding fish fillets and other fish meat of heading 03.04																								
Salmonidae, excluding edible fish offal of subheadings 0302.91 to 0302.99																									
030211.000	Trout (<i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aglabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i>)	3.5%	B10		2.5%	2.2%	1.9%	1.6%	1.3%	1.0%	0.6%	0.3%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
0302.13	Pacific salmon (<i>Oncorhynchus nerka</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus nerka</i> and <i>Oncorhynchus tshawytscha</i>)																								

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

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	As from 19th year
030240 210	- Sea-fishes (<i>Scorpaenomorpha</i> spp.)	3.5%	B10		2.5%	2.2%	1.9%	1.6%	1.3%	1.0%	0.6%	0.3%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
030240 220	- Mussels (<i>Urosalpinx</i>)	3.3%	B10		2.5%	2.2%	1.9%	1.6%	1.3%	1.0%	0.6%	0.3%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
030251 000	Fish of the families <i>Bregmacrotidae</i> , <i>Enicichthyidae</i> , <i>Gadidae</i> , <i>Macrouridae</i> , <i>Melanomastaxidae</i> , <i>Merlucciidae</i> , <i>Moridae</i> and <i>Urophycitidae</i> (excluding <i>Urophycis</i> spp.) of subheadings 0302.91 to 0302.99	10.0%	B10		7.3%	6.4%	5.5%	4.5%	3.6%	2.7%	1.8%	0.9%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
0302 54	Hake (<i>Urophycis</i> spp., <i>Urophycis</i> spp.)																						
030254 100	1 <i>Urophycis</i> spp.	10.0%	B15		8.1%	7.5%	6.9%	6.3%	5.6%	5.0%	4.4%	3.8%	3.1%	2.5%	1.9%	1.3%	0.6%	Free	Free	Free	Free	Free	Free
030255 000	Alaska Pollack (<i>Theragra chalcogramma</i>)	10.0%	B15		8.1%	7.5%	6.9%	6.3%	5.6%	5.0%	4.4%	3.8%	3.1%	2.5%	1.9%	1.3%	0.6%	Free	Free	Free	Free	Free	Free
0302 59	Other																						
030259 100	1 Tuna (<i>Gadus</i> spp., <i>Theragra</i> spp.)	10.0%	B15		8.1%	7.5%	6.9%	6.3%	5.6%	5.0%	4.4%	3.8%	3.1%	2.5%	1.9%	1.3%	0.6%	Free	Free	Free	Free	Free	Free
	Other fish, excluding edible fish offal of subheadings 0302.91 to 0302.99																						
0302 89	Other																						
	1 Nishiki (<i>Clupea</i> spp.), Buri (<i>Seriola</i> spp.), Sabu (<i>Scomber</i> spp.) and red-eye round herring (<i>Etrumeus</i> spp.)																						
030289 110	- Buri (<i>Seriola</i> spp.)	10.0%	B10		7.3%	6.4%	5.5%	4.5%	3.6%	2.7%	1.8%	0.9%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
030289 190	- Other	10.0%	B15		8.1%	7.5%	6.9%	6.3%	5.6%	5.0%	4.4%	3.8%	3.1%	2.5%	1.9%	1.3%	0.6%	Free	Free	Free	Free	Free	Free
	3 Other																						
030289 299	- Other																						
	-- Spanish mackerel	3.5%	B10		2.5%	2.2%	1.9%	1.6%	1.3%	1.0%	0.6%	0.3%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	-- Samma (<i>Cololabis</i> spp., other than <i>Cololabis saira</i>)	3.5%	B15		2.8%	2.6%	2.4%	2.2%	2.0%	1.8%	1.5%	1.3%	1.1%	0.9%	0.7%	0.4%	0.2%	Free	Free	Free	Free	Free	Free
	-- Other	3.3%	A		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Livers, roes, milk, fish fins, heads, tails, manws and other edible fish offal																						
0302 91	Livers, roes and milk																						
	1 Head roes of Nishiki (<i>Clupea</i> spp.) and Tuna (<i>Gadus</i> spp., <i>Theragra</i> spp. and <i>Merluccius</i> spp.)																						
030291 020	- Head roes of Tuna (<i>Gadus</i> spp., <i>Theragra</i> spp. and <i>Merluccius</i> spp.)	10.0%	B10		7.3%	6.4%	5.5%	4.5%	3.6%	2.7%	1.8%	0.9%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
0302 99	Other																						
	2 Other																						
030299 910	(1) Nishiki (<i>Clupea</i> spp.), Tuna (<i>Gadus</i> spp., <i>Theragra</i> spp. and <i>Merluccius</i> spp.), Sabu (<i>Seriola</i> spp.), Buri (<i>Seriola</i> spp.), Sabu (<i>Scomber</i> spp.), Bwishi (<i>Etrumeus</i> spp.), <i>Seriola</i> spp. and <i>Engraulis</i> spp.), Aji (<i>Urechurus</i> spp. and <i>Decapentrus</i> spp.) and Samma (<i>Cololabis</i> spp.)																						

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	As from 19th year	
	B10 • Herring (<i>Clupea harengus</i> , <i>Clupea pallasi</i>), Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>), Bari (<i>Seriola spp.</i>) and Sardines (<i>Sardinops spp.</i>)	10.0%	B10		7.3%	6.4%	5.5%	4.5%	3.6%	2.7%	1.8%	0.9%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	- Other	10.0%	B15		8.1%	7.5%	6.9%	6.3%	5.6%	5.0%	4.4%	3.8%	3.1%	2.5%	1.9%	1.3%	0.6%	Free	Free	Free	Free	Free	Free	
	(2) Other																							
030299 999	- Atlantic bluefin tunas (<i>Thunnus thynnus</i>)	3.5%	B5		1.8%	1.2%	0.6%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	- Red salmon (<i>Oncorhynchus tshawytscha</i>), Pacific salmon (<i>Oncorhynchus kisutch</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i>) and Swordfish (<i>Xiphias gladius</i>)	3.5%	B8		2.3%	1.9%	1.6%	1.2%	0.8%	0.4%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	- Salmonidae other than Atlantic salmon (<i>Salmo salar</i>), Danube salmon (<i>Tricho lucio</i>), Red salmon (<i>Oncorhynchus nerka</i>) and Pacific salmon (<i>Oncorhynchus gorbuscha</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i>)	3.5%	B10		2.5%	2.2%	1.9%	1.6%	1.3%	1.0%	0.6%	0.3%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	- Other	3.5%	A		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
05.03	Fish, frozen, excluding fish fillets and other fish ment of heading 03.04																							
	Salmonidae, excluding edible fish offal of subheadings 0303.91 to 0303.99																							
0303.12	Other Pacific salmon (<i>Oncorhynchus gorbuscha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i>)																							
030312.010	- Silver salmon (<i>Oncorhynchus kisutch</i>)	3.5%	B10		2.5%	2.2%	1.9%	1.6%	1.3%	1.0%	0.6%	0.3%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
030312.090	- Other	3.5%	B8		2.3%	1.9%	1.6%	1.2%	0.8%	0.4%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
030319.000	Other	3.5%	B8		2.3%	1.9%	1.6%	1.2%	0.8%	0.4%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Tunas (of the genus <i>Thunnus</i>), skipjack or stripe-bellied bonito (<i>Euthynnus (Katsuwonus) pelamis</i>), excluding edible fish offal of subheadings 0303.91 to 0303.99																							
030341.000	Albacore or longfinned tunas (<i>Thunnus albacingo</i>)	3.5%	B8		2.3%	1.9%	1.6%	1.2%	0.8%	0.4%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
030343.000	Skipjack or stripe-bellied bonito	3.5%	B3		0.9%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
0303.45	Atlantic and Pacific bluefin tunas (<i>Thunnus thynnus</i> , <i>Thunnus orientalis</i>)																							

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	As from 19th year	
030345.020	• Pacific bluefin tunas (<i>Thunnus orientalis</i>)	3.5%	B10		2.5%	2.2%	1.9%	1.6%	1.3%	1.0%	0.6%	0.3%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
030346.000	Southern bluefin tunas (<i>Thunnus maccoyii</i>)	3.5%	B10		2.5%	2.2%	1.9%	1.6%	1.3%	1.0%	0.6%	0.3%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
030349.000	Other	3.5%	B10		2.5%	2.2%	1.9%	1.6%	1.3%	1.0%	0.6%	0.3%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
030353	Herrings (<i>Clupea harengus</i> , <i>Clupea pallasi</i>), anchovies (<i>Engraulis</i> spp.), sardines (<i>Sardinia pilchardus</i> , <i>Sardinops</i> spp.), sardine (<i>Sardinella</i> spp.), brisling or sprats (<i>Sprattus sprattus</i>), mackerel (<i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i>), Indian mackerels (<i>Rastrelliger</i> spp.), seerfishes (<i>Scomberomorus</i> spp.), jack and horse mackerel (<i>Trachurus</i> spp.), jacks, crevalles (<i>Caranx</i> spp.), cobia (<i>Rachycentron canadum</i>), silver pomfrets (<i>Pampus</i> spp.), Pacific saury (<i>Cololabis saira</i>), scads (<i>Decapterus</i> spp.), enjin (<i>Malanus villosus</i>), swordfish (<i>Xiphus gladius</i>), Kawakawa (<i>Indiphanis affinis</i>), bonito (<i>Sarda</i> spp.), mahi-mahi, sailfinishes, spearfish (<i>Acipenseridae</i>), including eel and fish offal or subheadings 0303.91 to 0303.99																							
030353.100	Sardines (<i>Sardinia pilchardus</i> , <i>Sardinops</i> spp.), sardine (<i>Sardinella</i> spp.), brisling or sprats (<i>Sprattus sprattus</i>)	10.0%	B8		6.7%	5.6%	4.4%	3.3%	2.2%	1.1%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
030354.000	Mackerel (<i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i>)	7.0%	B15		5.7%	5.3%	4.8%	4.4%	3.9%	3.5%	3.1%	2.6%	2.2%	1.8%	1.3%	0.9%	0.4%	Free	Free	Free	Free	Free	Free	Free
030355.000	Jack and horse mackerel (<i>Trachurus</i> spp.)	10.0%	B15		8.1%	7.5%	6.9%	6.3%	5.6%	5.0%	4.4%	3.8%	3.1%	2.5%	1.9%	1.3%	0.6%	Free	Free	Free	Free	Free	Free	Free
030357.000	Swordfish (<i>Xiphus gladius</i>)	3.5%	B10		2.5%	2.2%	1.9%	1.6%	1.3%	1.0%	0.6%	0.3%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
0303.59	Other																							
030359.110	1 Anchovies (<i>Engraulis</i> spp.), Pacific saury (<i>Cololabis saira</i>) and scads (<i>Decapterus</i> spp.)	10.0%	B10		7.3%	6.4%	5.5%	4.5%	3.6%	2.7%	1.8%	0.9%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
030359.120	- Pacific saury (<i>Cololabis saira</i>)	10.0%	B10		7.3%	6.4%	5.5%	4.5%	3.6%	2.7%	1.8%	0.9%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
030359.190	- Scads (<i>Decapterus</i> spp.)	10.0%	B15		8.1%	7.5%	6.9%	6.3%	5.6%	5.0%	4.4%	3.8%	3.1%	2.5%	1.9%	1.3%	0.6%	Free	Free	Free	Free	Free	Free	Free
030359.910	2 Other																							
030359.930	- Seerfishes (<i>Scomberomorus</i> spp.)	3.5%	B10		2.5%	2.2%	1.9%	1.6%	1.3%	1.0%	0.6%	0.3%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
030359.930	- Martin (<i>Astrophoridae</i>)	3.5%	B8		2.3%	1.9%	1.6%	1.2%	0.8%	0.4%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
0303.66	Fish of the families: <i>Bregmaceroideae</i> , <i>Euclichthyidae</i> , <i>Gadidae</i> , <i>Macrouridae</i> , <i>Melanimidae</i> , <i>Merlucciidae</i> , <i>Moridae</i> and <i>Muraenolepidae</i> , excluding edible fish offal of subheadings 0303.91 to 0303.99																							
0303.66	Hake (<i>Merluccius</i> spp., <i>Urophycis</i> spp.)																							
030366.100	1 Of <i>Merluccius</i> spp.	6.0%	B8		4.0%	3.3%	2.7%	2.0%	1.3%	0.7%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
030367.000	Alaska Pollack (<i>Theragra chalcogramma</i>)	6.0%	B8		4.0%	3.3%	2.7%	2.0%	1.3%	0.7%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
0303.69	Other																							
030369.100	1 Tuna (<i>Gadus</i> spp., <i>Theragra</i> spp.)	6.0%	B8		4.0%	3.3%	2.7%	2.0%	1.3%	0.7%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

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

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	As from 19th year		
030399.999	<ul style="list-style-type: none"> - Other - Salmonidae - Red salmon (<i>Oncorhynchus nerka</i>), Atlantic salmon (<i>Salmo salar</i>), Danube salmon (<i>Trichostema</i>) and Trout (<i>Salmo trutta</i>, <i>Oncorhynchus tshawytscha</i>, <i>Oncorhynchus clarki</i>, <i>Oncorhynchus gairdneri</i>, <i>Oncorhynchus mykiss</i>, <i>Oncorhynchus tshawytscha</i>, <i>Oncorhynchus kisutch</i>) - Silver salmon (<i>Oncorhynchus kisutch</i>) - Other - Tunas - Yellowfin tunas (<i>Thunnus albacora</i>), Bigeye tunas (<i>Thunnus obesus</i>) and Atlantic bluefin tunas (<i>Thunnus thynnus</i>) - Albacore or longfinned tunas (<i>Thunnus altaggari</i>) - Other - Other - Skipjack or stripe-bellied bonito (<i>Sarda sarda</i>) (<i>Sarda sarda</i>) - Marlin (<i>Istiophoridae</i>) - Swordfish (<i>Xiphias gladius</i>) and Spanish mackerel - Other 	3.5%	A	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
03.04	Fish fillets and other fish meat (whether or not minced), fresh, chilled or frozen																								
0304.44	Fish or chilled fillets of other fish of the families <i>Bregmacronidae</i> , <i>Enicetichthyidae</i> , <i>Crattidae</i> , <i>Macroronidae</i> , <i>Macranomidae</i> , <i>Merlucciidae</i> , <i>Narridae</i> and <i>Moraenoleptidae</i>																								
030444.100	1 Tuna (<i>Gadus</i> spp., <i>Theragra</i> spp. and <i>Merluccius</i> spp.)	10.0%	B10	7.3%	6.4%	5.5%	4.5%	3.6%	2.7%	1.8%	0.9%														
0304.49	Other																								
030449.100	1 Nibin (<i>Chiro</i> spp.), Buri (<i>Seriola</i> spp.), Saba (<i>Scombr</i> spp.), Iwashi (<i>Scombr</i> spp.), <i>Scombr</i> spp., <i>Engraulis</i> spp., <i>Asti</i> (<i>Urophycis</i> spp. and <i>Discogobius</i> spp.) and <i>Summa</i> (<i>Colobus</i> spp.)	10.0%	B10	7.3%	6.4%	5.5%	4.5%	3.6%	2.7%	1.8%	0.9%														
030449.210	2 Other																								
030449.220	Bluefin tunas (<i>Thunnus thynnus</i> , <i>Thunnus orientalis</i>)	3.5%	B10	2.5%	2.2%	1.9%	1.6%	1.3%	1.0%	0.6%	0.3%														
030449.220	Southern bluefin tunas (<i>Thunnus maccoyii</i>)	3.5%	B10	2.5%	2.2%	1.9%	1.6%	1.3%	1.0%	0.6%	0.3%														

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

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	As from 19th year	
0304.99	Other, frozen																							
	Other																							
030499.120	1 Nishin (<i>Chipea</i> spp.), Buri (<i>Seriola</i> spp.), Saba (<i>Scomber</i> spp.), Iwashi (<i>Etrumeus</i> spp.), Sardines spp. and <i>Engraulis</i> spp.), Aji (<i>Trachurus</i> spp. and <i>Decapterus</i> spp.) and Samma (<i>Cololabis</i> spp.)	10.0%	B5	5.0%	3.3%	1.7%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																							
	- Other																							
030499.994	-- Southern bluefin tunas (<i>Thunnus maccoyii</i>)	3.5%	B10	2.5%	2.2%	1.9%	1.6%	1.3%	1.0%	0.6%	0.3%													
03.05	Fish, dried, salted or in brine, smoked fish, whether or not cooked before or during the smoking process; flours, meals and pellets of fish, fit for human consumption																							
030510.000	Flours, meals and pellets of fish, fit for human consumption	10.0%	B10	7.3%	6.4%	5.5%	4.5%	3.6%	2.7%	1.8%	0.9%													
0305.20	Livers, roes and milt of fish, dried, smoked, salted or in brine																							
	3 Hard roes of Tani (<i>Gadus</i> spp., <i>Theragra</i> spp. and <i>Merluccius</i> spp.) and Nishin roes on the tangles																							
030520.020	- Hard roes of Tani (<i>Gadus</i> spp., <i>Theragra</i> spp. and <i>Merluccius</i> spp.)	7.5%	B8	5.0%	4.2%	3.3%	2.5%	1.7%	0.8%															
	Fish fillers, dried, salted or in brine, but not smoked																							
0305.32	Fish of the families <i>Brama</i> spp., <i>Engraulidae</i> , <i>Gadidae</i> , <i>Macrouridae</i> , <i>Merluccidae</i> , <i>Merlucciidae</i> , <i>Moridae</i> and <i>Muraenidae</i>																							
030532.010	- Tani (<i>Gadus</i> spp., <i>Theragra</i> spp. and <i>Merluccius</i> spp.)	15.0%	B8	10.0%	8.3%	6.7%	5.0%	3.3%	1.7%															
0305.39	Other																							
	2 Other																							
030539.210	- Nishin (<i>Chipea</i> spp.), Buri (<i>Seriola</i> spp.), Saba (<i>Scomber</i> spp.), Iwashi (<i>Etrumeus</i> spp.), Sardines spp. and <i>Engraulis</i> spp.), Aji (<i>Trachurus</i> spp. and <i>Decapterus</i> spp.) and Samma (<i>Cololabis</i> spp.)	15.0%	B5	7.5%	5.0%	2.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Dried fish, other than edible fish offal, whether or not salted but not smoked																							
030551.000	Cod (<i>Gadus morhua</i> , <i>Gadus aegaeus</i> , <i>Gadus macrocephalus</i>)	15.0%	B10	10.9%	9.5%	8.2%	6.8%	5.5%	4.1%	2.7%	1.4%													

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	As from 19th year	
0305.53	Fish of the families <i>Bregmaceroideae</i> , <i>Enclitichthyidae</i> , <i>Gadidae</i> , <i>Macrorhynchidae</i> , <i>Melanonidae</i> , <i>Merlucciidae</i> , <i>Monidae</i> and <i>Muraenolepididae</i> , other than cod (<i>Gadus morhua</i>), <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>)																							
030553.100	- Tuna (<i>Gadus</i> spp., <i>Thunnus</i> spp. and <i>Megascopus</i> spp.)	15.0%	B10		10.9%	9.5%	8.2%	6.8%	5.5%	4.1%	2.7%	1.4%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
0305.54	Herrings (<i>Clupea harengus</i> , <i>Clupea pallasi</i>) anchovies (<i>Engraulis</i> spp.), sardines (<i>Sardinia pilchardus</i> , <i>Sardinops</i> spp.), sardine (<i>Sardinella</i> spp.), bishling or sprats (<i>Sprattus sprattus</i>), mackerel (<i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i>), Indian mackerels (<i>Rastrelliger</i> spp.), seerfishes (<i>Scomberomorus</i> spp.), jack and horse mackerel (<i>Trachurus</i> spp.), jacks, erevalles (<i>Caranx</i> spp.), cobia (<i>Rachycentron canadum</i>), silver pomfret (<i>Pampus</i> spp.), Pacific saury (<i>Cololabis saira</i>), seeds (<i>Decapterus</i> spp.), capelin (<i>Latlania villosa</i>), swordfish (<i>Xiphus gladius</i>), Kawakawa (<i>Euthynnus affinis</i>), bonitos (<i>Sarda</i> spp.), marlins, sailfishes, spearfish (<i>Istiophoridae</i>)																							
030554.100	- Herrings (<i>Clupea harengus</i> , <i>Clupea pallasi</i>), twishi (<i>Sardinops</i> spp. and <i>Engraulis</i> spp.), mackerel (<i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i>), Aji (<i>Trachurus</i> spp. and <i>Decapterus</i> spp.) and Pacific saury (<i>Cololabis saira</i>)	15.0%	B10		10.9%	9.5%	8.2%	6.8%	5.5%	4.1%	2.7%	1.4%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
0305.59	Other																							
030559.020	2 Other (1) Nishin (<i>Clupea</i> spp.), Buri (<i>Seriola</i> spp.), Saba (<i>Scomber</i> spp.) and red-eye round herring (<i>Erimeneus</i> spp.)	15.0%	B10		10.9%	9.5%	8.2%	6.8%	5.5%	4.1%	2.7%	1.4%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
030559.090	(2) Other - <i>Sardinia</i> (<i>Cololabis</i> spp., other than <i>Cololabis saira</i>) - Other	10.5%	B10		7.6%	6.7%	5.7%	4.8%	3.8%	2.9%	1.9%	1.0%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Fish, salted but not dried or smoked and fish in brine, other than edible fish offal		A																					
030561.000	Herrings (<i>Clupea harengus</i> , <i>Clupea pallasi</i>)	15.0%	B10		10.9%	9.5%	8.2%	6.8%	5.5%	4.1%	2.7%	1.4%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
030562.000	Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>)	15.0%	B10		10.9%	9.5%	8.2%	6.8%	5.5%	4.1%	2.7%	1.4%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
030563.000	Anchovies (<i>Engraulis</i> spp.)	15.0%	B10		10.9%	9.5%	8.2%	6.8%	5.5%	4.1%	2.7%	1.4%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

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

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	As from 19th year		
080572.324	- Nishin (<i>Clupea</i> spp.), Tara (<i>Gadus</i> spp., <i>Theragra</i> spp. and <i>Merluccius</i> spp.), Bari (<i>Seriola</i> spp.), Saba (<i>Scomber</i> spp.), Iwashii (<i>Etrumeus</i> spp. and <i>Sardinops</i> spp.), Aji (<i>Trachurus</i> spp. and <i>Decapterius</i> spp.) and Samma (<i>Cololabis</i> spp.)	10.5%	B10		7.6%	6.7%	5.7%	4.8%	3.8%	2.9%	1.9%	1.0%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
080572.329	- Other	10.5%	B10		7.6%	6.7%	5.7%	4.8%	3.8%	2.9%	1.9%	1.0%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
080579	Other																								
	2 Other																								
	(2) Dried																								
	B Other																								
	- Nishin (<i>Clupea</i> spp.), Tara (<i>Gadus</i> spp., <i>Theragra</i> spp. and <i>Merluccius</i> spp.), Bari (<i>Seriola</i> spp.), Saba (<i>Scomber</i> spp.), Iwashii (<i>Etrumeus</i> spp., <i>Sardinops</i> spp. and <i>Engraulis</i> spp.), Aji (<i>Trachurus</i> spp. and <i>Decapterius</i> spp.) and Samma (<i>Cololabis</i> spp.)																								
080579.221	- Cod (<i>Gadus morhua</i> , <i>Gadus aeg.</i> , <i>Gadus macrocephalus</i>)	15.0%	B10		10.9%	9.5%	8.2%	6.8%	5.5%	4.1%	2.7%	1.4%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
080579.222	- Other	15.0%	B10		10.9%	9.5%	8.2%	6.8%	5.5%	4.1%	2.7%	1.4%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	(3) Salted or in brine																								
	B Other																								
080579.321	- Herrings (<i>Clupea harengus</i> , <i>Clupea pallasi</i>)	15.0%	B10		10.9%	9.5%	8.2%	6.8%	5.5%	4.1%	2.7%	1.4%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
080579.322	- Cod (<i>Gadus morhua</i> , <i>Gadus aeg.</i> , <i>Gadus macrocephalus</i>)	15.0%	B10		10.9%	9.5%	8.2%	6.8%	5.5%	4.1%	2.7%	1.4%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
080579.323	- Anchovies (<i>Engraulis</i> spp.)	15.0%	B10		10.9%	9.5%	8.2%	6.8%	5.5%	4.1%	2.7%	1.4%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	- Other																								
080579.324	- Nishin (<i>Clupea</i> spp.), Tara (<i>Gadus</i> spp., <i>Theragra</i> spp. and <i>Merluccius</i> spp.), Bari (<i>Seriola</i> spp.), Saba (<i>Scomber</i> spp.), Iwashii (<i>Etrumeus</i> spp.) and <i>Sardinops</i> spp.), Aji (<i>Trachurus</i> spp. and <i>Decapterius</i> spp.) and Samma (<i>Cololabis</i> spp.)	10.5%	B10		7.6%	6.7%	5.7%	4.8%	3.8%	2.9%	1.9%	1.0%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
080579.329	- Other	10.5%	B10		7.6%	6.7%	5.7%	4.8%	3.8%	2.9%	1.9%	1.0%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	As from 19th year	
03.06	Crustaceans, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine, smoked crustaceans, whether in shell or not, whether or not cooked before or during the smoking process; 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																							
0306.33	Live, fresh or chilled																							
0306.33	Crabs																							
030633.140	- Horsehair crabs	4.0%	B10		2.9%	2.5%	2.2%	1.8%	1.5%	1.1%	0.7%	0.4%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
03.07	Molluscs, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine, smoked molluscs, whether in shell or not, whether or not cooked before or during the smoking process; flours, meals and pellets of molluscs, fit for human consumption																							
0307.19	Oysters																							
0307.19	Other																							
030719.210	1 - Smoked																							
030719.210	- Adductors of shellfish	6.7%	B8		4.5%	3.7%	3.0%	2.2%	1.5%	0.7%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
030721.000	Scallops, including queen scallops, of the genera <i>Pecten</i> , <i>Chlamys</i> or <i>Placopecten</i>																							
030721.000	Live, fresh or chilled	10.0%	B10		7.3%	6.4%	5.5%	4.5%	3.6%	2.7%	1.8%	0.9%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
030722.000	Frozen	10.0%	B10		7.3%	6.4%	5.5%	4.5%	3.6%	2.7%	1.8%	0.9%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
0307.29	Other																							
030729.500	1 - Smoked	6.7%	B8		4.5%	3.7%	3.0%	2.2%	1.5%	0.7%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
030729.200	2 - Other	15.0%	B10		10.9%	9.5%	8.2%	6.8%	5.5%	4.1%	2.7%	1.4%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
0307.39	Mussels (<i>Mytilus</i> spp., <i>Parma</i> spp.)																							
0307.39	Other																							
030739.510	1 - Smoked																							
030739.510	- Adductors of shellfish	6.7%	B5		3.4%	2.2%	1.1%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
0307.42	Cuttle fish and squid																							
030742.090	Live, fresh or chilled																							
030742.090	- Other	5.0%	B10		3.6%	3.2%	2.7%	2.3%	1.8%	1.4%	0.9%	0.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
0307.43	Frozen																							
030743.020	- Neon flying squid (<i>Onimastropheus berrami</i>)	3.5%	B8		2.3%	1.9%	1.6%	1.2%	0.8%	0.4%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
030743.030	- Japanese flying squid (<i>Todarodes pacificus</i>), jumbo flying squid (<i>Rossiaena gigas</i>), Japanese squid (<i>Lololus</i> spp.), shortfin squid (<i>Illex</i> spp.) and sparkling enope squid (<i>Hansenia scintillans</i>)	5.0%	B10		3.6%	3.2%	2.7%	2.3%	1.8%	1.4%	0.9%	0.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	As from 19th year
030743.090	- Other - Cuttle fish (<i>Rossia macrosoma</i> , <i>Sepiolo</i> spp.) and squid (<i>Onnamastrophes</i> spp., <i>Loligo</i> spp., <i>Naotodanus</i> spp., <i>Sepiotentis</i> spp.)	3.5%	B8		2.3%	1.9%	1.6%	1.2%	0.8%	0.4%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
030749	- Other	3.5%	B10		2.5%	2.2%	1.9%	1.6%	1.3%	1.0%	0.6%	0.3%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
030749.500	1 Smoked 2 Other	6.7%	B8		4.5%	3.7%	3.0%	2.2%	1.5%	0.7%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
030749.210	- Mango lsa - Dried, salted or in brine	15.0%	B10		10.9%	9.5%	8.2%	6.8%	5.5%	4.1%	2.7%	1.4%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
030749.290	- Other - Cuttle fish (<i>Rossia macrosoma</i> , <i>Sepiolo</i> spp.) and squid (<i>Onnamastrophes</i> spp., <i>Loligo</i> spp., <i>Naotodanus</i> spp., <i>Sepiotentis</i> spp.), dried, salted or in brine	15.0%	B10		10.9%	9.5%	8.2%	6.8%	5.5%	4.1%	2.7%	1.4%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
030771	- Other Clams, cockles and ark shells (families <i>Arctidae</i> , <i>Arctiidae</i> , <i>Cardidae</i> , <i>Dominidae</i> , <i>Fiatellidae</i> , <i>Macridae</i> , <i>Mecosomatidae</i> , <i>Myidae</i> , <i>Senecidae</i> , <i>Solecurtidae</i> , <i>Solenidae</i> , <i>Tridacnidae</i> and <i>Veneridae</i>)	10.0%	B8		10.0%	8.3%	6.7%	5.0%	3.3%	1.7%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
030771.100	1 Adductors of shellfish 3 Other	10.0%	B10		7.3%	6.4%	5.5%	4.5%	3.6%	2.7%	1.8%	0.9%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
030771.310	- Akagai (bloody clam), live	7.0%	B10		5.1%	4.5%	3.8%	3.2%	2.5%	1.9%	1.3%	0.6%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
030771.320	- Baby clam	7.0%	B10		5.1%	4.5%	3.8%	3.2%	2.5%	1.9%	1.3%	0.6%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
030771.390	- Other	7.0%	B13		5.5%	5.0%	4.5%	4.0%	3.5%	3.0%	2.5%	2.0%	1.5%	1.0%	0.5%	Free	Free	Free	Free	Free	Free	Free	Free
030772	Frozen																						
030772.100	1 Adductors of shellfish 3 Other	10.0%	B10		7.3%	6.4%	5.5%	4.5%	3.6%	2.7%	1.8%	0.9%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
030772.310	- Baby clam	7.0%	B10		5.1%	4.5%	3.8%	3.2%	2.5%	1.9%	1.3%	0.6%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
030772.390	- Other	7.0%	B8		4.7%	3.9%	3.1%	2.3%	1.6%	0.8%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
030779	Other																						
030779.210	1 Smoked - Adductors of shellfish 2 Other	6.7%	B5		3.4%	2.2%	1.1%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
030779.310	(1) Adductors of shellfish (3) Other	15.0%	B10		10.9%	9.5%	8.2%	6.8%	5.5%	4.1%	2.7%	1.4%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
030779.339	- Other Abalone (<i>Haliotis</i> spp.) and stromboid conchs (<i>Strombus</i> spp.)	10.5%	B10		7.6%	6.7%	5.7%	4.8%	3.8%	2.9%	1.9%	1.0%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
030781.000	Live, fresh or chilled abalone (<i>Haliotis</i> spp.)	7.0%	B10		5.1%	4.5%	3.8%	3.2%	2.5%	1.9%	1.3%	0.6%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	As from 19th year	
030782.000	Live, fresh or chilled stromboid conchs (<i>Strombus</i> spp.)																							
	- Adductors of shellfish	7.0%	B10		5.1%	4.5%	3.8%	3.2%	2.5%	1.9%	1.3%	0.6%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	- Other	7.0%	B13		5.5%	5.0%	4.5%	4.0%	3.5%	3.0%	2.5%	2.0%	1.5%	1.0%	0.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free
030784.000	Frozen stromboid conchs (<i>Strombus</i> spp.)																							
	- Adductors of shellfish	7.0%	B10		5.1%	4.5%	3.8%	3.2%	2.5%	1.9%	1.3%	0.6%	Free	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
030787	Other abalone (<i>Haliotis</i> spp.)																							
030787.900	2 Other	10.5%	B10		7.6%	6.7%	5.7%	4.8%	3.8%	2.9%	1.9%	1.0%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
030788	Other stromboid conchs (<i>Strombus</i> spp.)																							
030788.100	1 Smoked																							
	- Adductors of shellfish	6.7%	B8		4.5%	3.7%	3.0%	2.2%	1.5%	0.7%	Free	Free	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
030788.900	2 Other	10.5%	B10		7.6%	6.7%	5.7%	4.8%	3.8%	2.9%	1.9%	1.0%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Other, including flours, meals and pellets, fit for human consumption																							
030791	Live, fresh or chilled																							
030791.010	- Adductors of shellfish	10.0%	B10		7.3%	6.4%	5.5%	4.5%	3.6%	2.7%	1.8%	0.9%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	- Other																							
030791.091	- Scallops (<i>Pectinidae</i>)	7.0%	B10		5.1%	4.5%	3.8%	3.2%	2.5%	1.9%	1.3%	0.6%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
030791.092	- Fresh water clam	7.0%	B10		5.1%	4.5%	3.8%	3.2%	2.5%	1.9%	1.3%	0.6%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
030791.099	- Other	7.0%	B13		5.5%	5.0%	4.5%	4.0%	3.5%	3.0%	2.5%	2.0%	1.5%	1.0%	0.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free
030792	Frozen																							
030792.110	- Adductors of shellfish	10.0%	B10		7.3%	6.4%	5.5%	4.5%	3.6%	2.7%	1.8%	0.9%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	- Other																							
030792.131	- Scallops (<i>Pectinidae</i>)	7.0%	B8		4.7%	3.9%	3.1%	2.3%	1.6%	0.8%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
030799	Other																							
	1 Smoked																							
030799.220	- Scallops (<i>Pectinidae</i>) and adductors of shellfish	6.7%	B8		4.5%	3.7%	3.0%	2.2%	1.5%	0.7%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																							
030799.330	- Adductors of shellfish	15.0%	B10		10.9%	9.5%	8.2%	6.8%	5.5%	4.1%	2.7%	1.4%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	- Other																							
030799.320	-- Scallops (<i>Pectinidae</i>)	10.5%	B10		7.6%	6.7%	5.7%	4.8%	3.8%	2.9%	1.9%	1.0%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
030799.399	-- Other	10.5%	B10		7.6%	6.7%	5.7%	4.8%	3.8%	2.9%	1.9%	1.0%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
03.08	Aquatic invertebrates other than crustaceans and molluscs. Live, fresh, chilled, frozen, dried, salted or in brine; smoked aquatic invertebrates other than crustaceans and molluscs, whether or not cooked before or during the smoking process; flours, meals and pellets of aquatic invertebrates other than crustaceans and molluscs, fit for human consumption																							

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	As from 19th year	
050822.000	Sea urchins (<i>Strongylocentrotus</i> spp., <i>Paracentrotus lividus</i> , <i>Loxechinus albus</i> , <i>Echinus esculentus</i>)																							
0508.90	Frozen	7.0%	B8		4.7%	3.9%	3.1%	2.3%	1.6%	0.8%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Other																							
	2 Fresh, chilled or frozen																							
	→ Frozen																							
050890.291	→ Sea urchins	7.0%	B8		4.7%	3.9%	3.1%	2.3%	1.6%	0.8%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
050890.299	→ Other	7.0%	B3		1.8%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	→ Jellyfish other than <i>Rhopilema</i> spp.	7.0%	B8		4.7%	3.9%	3.1%	2.3%	1.6%	0.8%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	→ Other	7.0%																						
	4 Other	10.5%	B10		7.6%	6.7%	5.7%	4.8%	3.8%	2.9%	1.9%	1.0%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Chapter 4 Dairy produce; birds' eggs; natural honey; edible products of animal origin, not elsewhere specified or included																							
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																							
040110.110	→ Concerning milk and cream in this subheading (0401.20, 1.0401.40, 2 and 0401.50)→(1), (2), buttermilk, etc. in 0403.10→1 and 0403.90→(1)→(2), (2)→(2) and (3)→(2), products consisting of natural milk constituents in 0404.90→(1)→(1), (2), (2)→(1), (2), (3)→(1), (2), edible preparations containing cocoa in 1806.20→(1), 1806.90→(1)→A, edible preparations in 1901.10→(1), (2), 1901.20→(1)→A, B and 1901.90→(1)→A, B, preparations with a basis of coffee etc. in 2101.12→(1)→A, B and 2101.20→(1)→A, B, edible preparations in 2106.10→1 and 2106.90→(1), (2), for the quantity within the limits of a tariff quota stipulated by a cabinet order which is effective at the time of import and under the conditions set out by relevant regulations which are effective at the time of import	25.0%	R6		18.8%	16.7%	14.6%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%
	Note: The tariff quota shall be calculated on the basis of 135,940 ton, evaluated as whole milk by means stipulated by a cabinet order, in consideration of imported quantity in the preceding fiscal year (April→March), international market situation and other relevant conditions. Hereinafter referred to as "the Pooled Quota of other milk products" in this heading, headings 04.03, 04.04, 18.06, 19.01, 21.01 and 21.06.																							
040110.190	→ Other		X	S																				
040110.200	2 Other	21.3%	B10		15.5%	13.6%	11.6%	9.7%	7.7%	5.8%	3.9%	1.9%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
0401.20	Of a fat content, by weight, exceeding 1% but not exceeding 6%																							

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	As from 19th year		
040120.110	1 Sterilised, frozen or preserved - For "the Pooled Quota of other milk products"	25.0%	R6		18.8%	16.7%	14.6%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	
040120.190	- Other		X	S																					
040120.200	2 Other	21.3%	R7	S	20.2%	20.2%	20.2%	20.2%	20.2%	20.2%	20.2%	20.2%	20.2%	20.2%	20.2%	20.2%	20.2%	20.2%	20.2%	20.2%	20.2%	20.2%	20.2%	20.2%	
0401.40	Of a fat content, by weight, exceeding 6% but not exceeding 10%																								
040140.110	1 Sterilised, frozen or preserved - For "the Pooled Quota of other milk products"	25.0%	R6		18.8%	16.7%	14.6%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	
040140.190	- Other		X	S																					
040140.200	2 Other	21.3%	R8	S	18.6%	17.8%	16.9%	16.0%	16.0%	16.0%	16.0%	16.0%	16.0%	16.0%	16.0%	16.0%	16.0%	16.0%	16.0%	16.0%	16.0%	16.0%	16.0%	16.0%	
0401.50	Of a fat content, by weight, exceeding 10%																								
	1 Sterilised, frozen or preserved, other cream of a fat content, by weight, of 13% or more (other than sterilised, frozen or preserved)																								
	(1) Of a fat content, by weight, not exceeding 45%																								
040150.111	- For "the Pooled Quota of other milk products"	25.0%	R6		18.8%	16.7%	14.6%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	
040150.119	- Other		X	S																					
	(2) Other																								
040150.121	- For "the Pooled Quota of other milk products"	25.0%	R6		18.8%	16.7%	14.6%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	
040150.129	- Other		X	S																					
040150.200	2 Other	21.3%	R8	S	18.6%	17.8%	16.9%	16.0%	16.0%	16.0%	16.0%	16.0%	16.0%	16.0%	16.0%	16.0%	16.0%	16.0%	16.0%	16.0%	16.0%	16.0%	16.0%	16.0%	
04.02	Milk and cream, concentrated or containing added sugar or other sweetening matter																								
0402.10	In powder, granules or other solid forms, of a fat content, by weight, not exceeding 1.5%																								
	1 Containing added sugar																								
040210.110	[1] Imported by the Agriculture and Livestock Industries Corporation to the extent of the quantity stipulated by paragraph 1 of Article 13 of the Manufacturing Milk Producer Compensation Temporary Law (Law No. 112 of 1965) or imported with approval of the Minister of Agriculture, Forestry and Fisheries by means stipulated by paragraph 2 thereof																								
	[2] Other																								

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	As from 19th year	
040210121	<p>- Concerning milk and cream in powder, granules or other solid forms in this subheading 1-1-21, 2-1-1-21, (2-1-21), (0402.21-2-4-1), (2-1-2) and (0402.29-2-2-2), for the quantity within the limits of a tariff quota stipulated by a cabinet order which is effective at the time of import and under the conditions set out by relevant regulations which are effective at the time of import</p> <p>Note: The tariff quota shall be calculated on the basis of 74,973 ton, in consideration of the quantity of prospective domestic demand in the current fiscal year (April-March), international market situation and other relevant conditions, hereinafter referred to as "the Fooled Quota of skimmed milk powder other than for school lunch etc." in this heading.</p>		Xq1																					
040210129	<p>- Other</p> <p>2 Other</p> <p>(1) For school lunch for children, pupils or infants of kindergartens, elementary schools, lower secondary schools, compulsory education schools, upper secondary schools having evening courses, or special support schools, for pupils of children's welfare institutions or the like as may be prescribed by a cabinet order; or for pupils receiving day care by the business stipulated by paragraph 9, 10 or 12 of Article 6-5 of the Child Welfare Act (Law No. 164 of 1947), hereinafter referred to as "For school lunch etc." in this heading; or for the remainder of mixed milk as may be prescribed by a cabinet order, hereinafter referred to as "For feeding purposes" in this heading</p>		X	S																				

[1] For School lunch etc.