

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	As from 19th year	
040210.211	<p>• Concerning milk and cream in powder, granules or other solid forms for school lunch etc. in this subheading 2(1)(1), and 0402.21-2(1), for the quantity within the limits of a tariff quota stipulated by a cabinet order which is effective at the time of import and under the conditions set out by relevant regulations which are effective at the time of import</p> <p>Note: The tariff quota shall be calculated on the basis of 7,264 ton, in consideration of the quantity of prospective domestic demand in the current fiscal year (April-March), international market situation and other relevant conditions, hereinafter referred to as "the Pooled Quota of skimmed milk powder for school lunch etc." in this heading.</p>		Xq1																					
040210.212	<p>• Other</p> <p>[2] For feeding purposes</p>		X	S																				
040210.216	<p>• For "the Pooled Quota of skimmed milk powder other than for school lunch etc."</p>		Xq1																					
040210.217	<p>• Other</p> <p>(2) Other</p>	396 yen/kg	R9	S	R9	R9	R9	R9	R9	R9	R9	R9	R9	R9	R9	R9	R9	R9	R9	R9	R9	R9	R9	R9
040210.221	<p>[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</p> <p>[2] Other</p>		Xq1																					
040210.222	<p>• For "the Pooled Quota of skimmed milk powder other than for school lunch etc."</p>		Xq1																					
040210.229	<p>• Other</p>		X	S																				
0402.21	<p>In powder, granules or other solid forms, of a fat content, by weight, exceeding 1.5%</p> <p>Not containing added sugar or other sweetening matter</p> <p>1. Of a fat content, by weight, exceeding 5%</p> <p>(1) Of a fat content, by weight, not exceeding 30%</p>																							

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	As from 19th year	
040221.111	Imported by the Agriculture and Livestock Industries Corporation to the extent of the quantity stipulated by paragraph 1 of Article 13 of the Manufacturing Milk Producer Compensation Temporary Law (Law No. 112 of 1965) or imported with approval of the Minister of Agriculture, Forestry and Fisheries by means stipulated by paragraph 2 thereof	Xq1	Xq1																					
040221.119	- Other	X	S																					
040221.121	(2) Other Imported by the Agriculture and Livestock Industries Corporation to the extent of the quantity stipulated by paragraph 1 of Article 13 of the Manufacturing Milk Producer Compensation Temporary Law (Law No. 112 of 1965) or imported with approval of the Minister of Agriculture, Forestry and Fisheries by means stipulated by paragraph 2 thereof	Xq1	Xq1																					
040221.129	- Other	X	S																					
	2 Other																							
	(1) For school lunch etc. and for feeding purposes																							
	- For school lunch etc.																							
040221.211	- For "the Pooled Quota of skimmed milk powder for school lunch etc."	Xq1	Xq1																					
040221.212	- Other	X	S																					
	- For feeding purposes																							
040221.216	- For "the Pooled Quota of skimmed milk powder other than for school lunch etc."	Xq1	Xq1																					
040221.217	- Other	425 yen/kg	R10	S	R10	R10	R10	R10	R10	R10	R10	R10	R10	R10	R10	R10	R10	R10	R10	R10	R10	R10	R10	R10
	(2) Other																							
040221.221	[1] Imported by the Agriculture and Livestock Industries Corporation to the extent of the quantity stipulated by paragraph 1 of Article 13 of the Manufacturing Milk Producer Compensation Temporary Law (Law No. 112 of 1965) or imported with approval of the Minister of Agriculture, Forestry and Fisheries by means stipulated by paragraph 2 thereof	Xq1	Xq1																					
	[2] Other																							
040221.222	- For "the Pooled Quota of skimmed milk powder other than for school lunch etc."	Xq1	Xq1																					
040221.229	- Other	X	S																					

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0402.29	Other																							
	1 Of a fat content, by weight, exceeding 5%																							
	(1) Of a fat content, by weight, not exceeding 5.6%																							
040229.111	Imported by the Agriculture and Livestock Industries Corporation to the extent of the quantity stipulated by paragraph 1 of Article 13 of the Manufacturing Milk Producer Compensation Temporary Law (Law No. 112 of 1965) or imported with approval of the Minister of Agriculture, Forestry and Fisheries by means stipulated by paragraph 2 thereof	Xq1																						
040229.119	- Other		X	S																				
	(2) Other																							
040229.121	Imported by the Agriculture and Livestock Industries Corporation to the extent of the quantity stipulated by paragraph 1 of Article 13 of the Manufacturing Milk Producer Compensation Temporary Law (Law No. 112 of 1965) or imported with approval of the Minister of Agriculture, Forestry and Fisheries by means stipulated by paragraph 2 thereof	Xq1																						
040229.129	- Other		X	S																				
	2 Other																							
040229.211	[1] Imported by the Agriculture and Livestock Industries Corporation to the extent of the quantity stipulated by paragraph 1 of Article 13 of the Manufacturing Milk Producer Compensation Temporary Law (Law No. 112 of 1965) or imported with approval of the Minister of Agriculture, Forestry and Fisheries by means stipulated by paragraph 2 thereof	Xq1																						
040229.220	For "the Pooled Quota of skimmed milk powder other than for school lunch etc."	Xq1																						
040229.291	- Other		X	S																				
	Other																							
0402.91	Not containing added sugar or other sweetening matter																							
	1 Of a fat content, by weight, exceeding 7.5%																							
040291.110	(1) Whipped cream in pressurised containers	25.5%	B5**		7.7%	5.1%	2.6%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	(2) Other																							

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040291.121	<p>Concerning milk and cream in this subheading 1-(2) and 2, for the quantity within the limits of a tariff quota stipulated by a cabinet order which is effective at the time of import and under the conditions set out by relevant regulations which are effective at the time of import</p> <p>Note: The tariff quota shall be calculated on the basis of 1,500 tonnes per year for the quantity of imported quantity in the preceding fiscal year (April-March), international market situation and other relevant conditions, hereinafter referred to as "the Pooled Quota" in this subheading.</p>	Xq1																							
040291.129	- Other		X	S																					
	2 Other																								
040291.210	- For "the Pooled Quota"	Xq1																							
040291.290	- Other		X	S																					
0402.99	Other																								
040299.110	1 Of a fat content, by weight, exceeding 8%	25.5%	B3**		7.7%	5.1%	2.6%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	(2) Other																								
040299.121	<p>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</p>	Xq1																							
040299.129	- Other		X	S																					
	2 Other																								
040299.210	<p>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</p>	Xq1																							
040299.290	- Other		X	S																					
04.03	Buttermilk, curdled milk and cream, yoghurt, kephir and other fermented or acidified milk and cream, whether or not concentrated or containing added sugar or other sweetening matter or flavoured or containing added fruit, nuts or cocoa																								

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0403.10	Yogurt																							
	1 Frozen, preserved or containing added sugar or other sweetening matter, flavoured, fruits or nuts (excluding frozen yogurt)																							
	- For "the Pooled Quota of other milk products"																							
040310.110	- Containing added sugar	35.0%	R6		26.3%	23.3%	20.4%	17.5%	17.5%	17.5%	17.5%	17.5%	17.5%	17.5%	17.5%	17.5%	17.5%	17.5%	17.5%	17.5%	17.5%	17.5%	17.5%	17.5%
040310.120	- Other	25.0%	R6		18.8%	16.7%	14.6%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%
040310.190	- Other		X	S																				
	2. Other																							
	(1) Frozen yogurt																							
040310.211	- Containing added sugar or other sweetening matter, in immediate packings, of a content not exceeding 10 kg	26.3%	B10	S	19.1%	16.7%	14.3%	12.0%	9.6%	7.2%	4.8%	2.4%												
040310.219	- Other	29.8%	B10		21.7%	19.0%	16.3%	13.5%	10.8%	8.1%	5.4%	2.7%												
040310.220	(2) Other	21.3%	B10	S	15.5%	13.6%	11.6%	9.7%	7.7%	5.8%	3.9%	1.9%												
0403.90	Other																							
	1 Sterilised, frozen, preserved, concentrated or containing added sugar or other sweetening matter, flavoured, fruits or nuts																							
	(1) Of a fat content, by weight, not exceeding 1.5%																							
	[1] Buttermilk powder and other products in solid forms																							
	- Imported by the Agriculture and Livestock Industries Corporation to the extent of the quantity stipulated by paragraph 1 of Article 13 of the Manufacturing Milk Producer Compensation Temporary Law (Law No. 112 of 1965) or imported with approval of the Minister of Agriculture, Forestry and Fisheries by means stipulated by paragraph 2 thereof																							
040390.111	- Containing added sugar		Xq1																					
040390.112	- Other		Xq1																					
040390.113	- Other		X	S																				
	[2] Other																							
	- For "the Pooled Quota of other milk products"																							
040390.116	- Containing added sugar	35.0%	R6		26.3%	23.3%	20.4%	17.5%	17.5%	17.5%	17.5%	17.5%	17.5%	17.5%	17.5%	17.5%	17.5%	17.5%	17.5%	17.5%	17.5%	17.5%	17.5%	17.5%
040390.117	- Other	25.0%	R6		18.8%	16.7%	14.6%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%
040390.118	- Other		X	S																				
	(2) Of a fat content, by weight, exceeding 1.5% but not exceeding 26%																							

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	As from 19th year	
	[1] Buttermilk powder and other products in solid forms																							
	- Imported by the Agriculture and Livestock Industries Corporation to the extent of the quantity stipulated by paragraph 1 of Article 13 of the Manufacturing Milk Producer Compensation Temporary Law (Law No. 112 of 1965) or imported with approval of the Minister of Agriculture, Forestry and Fisheries by means stipulated by paragraph 2 thereof																							
040390.121	- Containing added sugar		Xq1																					
040390.122	- Other		Xq1																					
040390.123	- Other		X	S																				
	[2] Other																							
	- For "the Pooled Quota of other milk products"																							
040390.126	- Containing added sugar	35.0%	R6		26.3%	23.3%	20.4%	17.5%	17.5%	17.5%	17.5%	17.5%	17.5%	17.5%	17.5%	17.5%	17.5%	17.5%	17.5%	17.5%	17.5%	17.5%	17.5%	17.5%
040390.127	- Other	25.0%	R6		18.8%	16.7%	14.6%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%
040390.128	- Other		X	S																				
	(3) Of a fat content, by weight, exceeding 26%																							
	[1] Buttermilk powder and other products in solid forms																							
	- Imported by the Agriculture and Livestock Industries Corporation to the extent of the quantity stipulated by paragraph 1 of Article 13 of the Manufacturing Milk Producer Compensation Temporary Law (Law No. 112 of 1965) or imported with approval of the Minister of Agriculture, Forestry and Fisheries by means stipulated by paragraph 2 thereof																							
040390.131	- Containing added sugar		Xq1																					
040390.132	- Other		Xq1																					
040390.133	- Other		X	S																				
	[2] Other																							
	- For "the Pooled Quota of other milk products"																							
040390.136	- Containing added sugar	35.0%	R6		26.3%	23.3%	20.4%	17.5%	17.5%	17.5%	17.5%	17.5%	17.5%	17.5%	17.5%	17.5%	17.5%	17.5%	17.5%	17.5%	17.5%	17.5%	17.5%	17.5%
040390.137	- Other	25.0%	R6		18.8%	16.7%	14.6%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%
040390.138	- Other		X	S																				
040390.200	2 Other	21.3%	R5	S	18.4%	17.4%	16.5%	15.5%	14.5%	13.6%	12.6%	11.6%	10.7%	10.7%	10.7%	10.7%	10.7%	10.7%	10.7%	10.7%	10.7%	10.7%	10.7%	10.7%
04.04	Where, whether or not concentrated or containing added sugar or other sweetening matter, products consisting of natural milk constituents, whether or not containing added sugar or other sweetening matter, not elsewhere specified or included																							

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	As from 19th year	
0404.10	Whey and modified whey, whether or not concentrated or containing added sugar or other sweetening matter																							
	1 Sterilised, frozen, preserved, concentrated or containing added sugar or other sweetening matter																							
	(1) Of a fat content, by weight, not exceeding 5%																							
	[1] Imported by the Agriculture and Livestock Industries Corporation to the extent of the quantity stipulated by paragraph 1 of Article 13 of the Manufacturing Milk Producer Compensation Temporary Law (Law No. 112 of 1965) or imported with approval of the Minister of Agriculture, Forestry and Fisheries by means stipulated by paragraph 2 thereof																							
040410.111	- Containing added sugar		Xq1																					
040410.119	- Other		Xq1																					
	[2] Other																							
	[j] Mineral concentrated whey																							
	- Concerning mineral concentrated whey in this subheading 1-(1)-(2)-(1) and (2)-(2)-(j), for the quantity within the limits of a tariff quota stipulated by a cabinet order which is effective at the time of import and under the conditions set out by relevant regulations which are effective at the time of import																							
	Note: The tariff quota shall be calculated on the basis of 14,000 ton, in consideration of the quantity of prospective of the quantity of prospective domestic demand in the current fiscal year (April-March), international market situation and other relevant conditions, hereinafter referred to as "the Pooled Quota of mineral concentrated whey".																							
040410.121	- Containing added sugar		Xq1																					
040410.122	- Other		Xq1																					

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040410129	- Other - Of a milk protein content, by weight, calculated on the dry matter, less than 25% (Whey Powder)																								
	- Containing added sugar	29.8% + 425 yen/kg	R11	SG4** S	30.1% + 34.40 yen/kg	27.7% + 31.60 yen/kg	25.2% + 28.80 yen/kg	22.8% + 26 yen/kg	20.3% + 23.20 yen/kg	17.9% + 20.40 yen/kg	15.4% + 17.60 yen/kg	13.0% + 14.80 yen/kg	10.5% + 12 yen/kg	10.5% + 12 yen/kg	10.5% + 12 yen/kg	10.5% + 12 yen/kg	10.5% + 12 yen/kg	10.5% + 12 yen/kg	10.5% + 12 yen/kg	10.5% + 12 yen/kg	10.5% + 12 yen/kg	10.5% + 12 yen/kg	10.5% + 12 yen/kg	10.5% + 12 yen/kg	
	- Other	29.8% + 425 yen/kg	R12	SG4** S	21.5% + 34.40 yen/kg	19.8% + 31.60 yen/kg	18.0% + 28.80 yen/kg	16.3% + 26 yen/kg	14.5% + 23.20 yen/kg	12.8% + 20.40 yen/kg	11.0% + 17.60 yen/kg	9.3% + 14.80 yen/kg	7.5% + 12 yen/kg	7.5% + 12 yen/kg	7.5% + 12 yen/kg	7.5% + 12 yen/kg	7.5% + 12 yen/kg	7.5% + 12 yen/kg	7.5% + 12 yen/kg	7.5% + 12 yen/kg	7.5% + 12 yen/kg	7.5% + 12 yen/kg	7.5% + 12 yen/kg	7.5% + 12 yen/kg	7.5% + 12 yen/kg
	- Of a milk protein content, by weight, calculated on the dry matter, equal to or greater than 25% but less than 45% (Whey Protein Concentrate, instant) referred to as "WPC")																								
	- Containing added sugar	29.8% + 425 yen/kg	R11	SG4* S	30.1% + 34.40 yen/kg	27.7% + 31.60 yen/kg	25.2% + 28.80 yen/kg	22.8% + 26 yen/kg	20.3% + 23.20 yen/kg	17.9% + 20.40 yen/kg	15.4% + 17.60 yen/kg	13.0% + 14.80 yen/kg	10.5% + 12 yen/kg	10.5% + 12 yen/kg	10.5% + 12 yen/kg	10.5% + 12 yen/kg	10.5% + 12 yen/kg	10.5% + 12 yen/kg	10.5% + 12 yen/kg	10.5% + 12 yen/kg	10.5% + 12 yen/kg	10.5% + 12 yen/kg	10.5% + 12 yen/kg	10.5% + 12 yen/kg	
	- Other	29.8% + 425 yen/kg	R12	SG4* S	21.5% + 34.40 yen/kg	19.8% + 31.60 yen/kg	18.0% + 28.80 yen/kg	16.3% + 26 yen/kg	14.5% + 23.20 yen/kg	12.8% + 20.40 yen/kg	11.0% + 17.60 yen/kg	9.3% + 14.80 yen/kg	7.5% + 12 yen/kg	7.5% + 12 yen/kg	7.5% + 12 yen/kg	7.5% + 12 yen/kg	7.5% + 12 yen/kg	7.5% + 12 yen/kg	7.5% + 12 yen/kg	7.5% + 12 yen/kg	7.5% + 12 yen/kg	7.5% + 12 yen/kg	7.5% + 12 yen/kg	7.5% + 12 yen/kg	
	- Of a milk protein content, by weight, calculated on the dry matter, equal to or greater than 45%																								
	- Containing added sugar	29.8% + 425 yen/kg	B5*****	S	21.0% + 24 yen/kg	14.0% + 16 yen/kg	7.0% + 8 yen/kg	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	- Other	29.8% + 425 yen/kg	B5*****	S	15.0% + 24 yen/kg	10.0% + 16 yen/kg	5.0% + 8 yen/kg	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	[a] Other																								
	1 Containing added sugar																								

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040410.131	<p>modified whey and concentrated whey, other than mineral.</p> <p>concentrated whey, used for the manufacture of mixed feeds as may be prescribed by a cabinet order, in this subheading 1-(1)-(2)-(i)-1, 2 and (2)-(2)-(i)-1, 2, for the quantity within the limits of a tariff quota stipulated by a cabinet order which is effective at the time of import and under the conditions set out by relevant regulations which are effective at the time of import.</p> <p>Note: The tariff quota shall be calculated on the basis of 45,000 ton, in consideration of the quantity of prospective domestic demand in the current fiscal year (April-March), international market situation and other relevant conditions, hereinafter referred to as 'the Tieded Quota of whey or milk powder products' in this subheading.</p>		Xq1																					
040410.139	<p>Other</p> <p>For the manufacture of mixed feeds containing added colouring matter which is recognised as in blue at the time of import.</p> <p>Other</p> <p>Of a milk protein content, by weight, calculated on the dry matter, less than 25% (Whey Powder)</p> <p>Of a milk protein content, by weight, calculated on the dry matter, equal to or greater than 25% but less than 45% (WPC)</p> <p>Of a milk protein content, by weight, calculated on the dry matter, equal to or greater than 45%</p>	<p>29.8% + 425 yen/kg</p> <p>29.8% + 425 yen/kg</p> <p>29.8% + 425 yen/kg</p> <p>29.8% + 425 yen/kg</p>	A	S	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
					30.1% + 34.40 yen/kg	27.7% + 31.60 yen/kg	25.2% + 28.80 yen/kg	22.8% + 26 yen/kg	20.3% + 23.20 yen/kg	17.9% + 20.40 yen/kg	15.4% + 17.60 yen/kg	13.0% + 14.80 yen/kg	10.5% + 12 yen/kg	10.5% + 12 yen/kg	10.5% + 12 yen/kg	10.5% + 12 yen/kg	10.5% + 12 yen/kg	10.5% + 12 yen/kg	10.5% + 12 yen/kg	10.5% + 12 yen/kg	10.5% + 12 yen/kg	10.5% + 12 yen/kg	10.5% + 12 yen/kg	10.5% + 12 yen/kg
					30.1% + 34.40 yen/kg	27.7% + 31.60 yen/kg	25.2% + 28.80 yen/kg	22.8% + 26 yen/kg	20.3% + 23.20 yen/kg	17.9% + 20.40 yen/kg	15.4% + 17.60 yen/kg	13.0% + 14.80 yen/kg	10.5% + 12 yen/kg	10.5% + 12 yen/kg	10.5% + 12 yen/kg	10.5% + 12 yen/kg	10.5% + 12 yen/kg	10.5% + 12 yen/kg	10.5% + 12 yen/kg	10.5% + 12 yen/kg	10.5% + 12 yen/kg	10.5% + 12 yen/kg	10.5% + 12 yen/kg	10.5% + 12 yen/kg
					21.0% + 24 yen/kg	14.0% + 16 yen/kg	7.0% + 8 yen/kg	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2. Other																							

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	As from 19th year		
040410141	<p>For the manufacture of mixed feeds as may be prescribed by a cabinet order which is effective at the time of import and under the conditions set out by relevant regulations which are effective at the time of import for "the Pooled Quota of whey etc. for feeding purposes"</p>		Xq1																						
040410142	<p>Concerning whey and products consisting of natural milk constitutions used for the manufacture of prepared milk powder for babies and infants, in this subheading 1(1) 2 and (3) 2 and (2) 2 and subheading 0404 50(1) 2, (2) 2 and (3) 2, for the quantity within the limits of a tariff quota stipulated by a cabinet order which is effective at the time of import and under the conditions set out by relevant regulations which are effective at the time of import</p> <p>Note: The tariff quota shall be calculated on the basis of 25 000 ton, in consideration of the quantity of prospective domestic demand in the current fiscal year (April-March), international market situation and other relevant conditions, hereinafter referred to as "the Pooled Quota of whey etc. used for prepared milk powder for babies and infants" in this subheading and subheading 0404 90.</p>		Xq1																						
040410149	<p>For the manufacture of mixed feeds containing added colouring matter which is recognised as in blue at the time of import</p> <p>Other</p>	29.8% + 425 yen/kg	A	S	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	<p>Of a milk protein content, by weight, calculated on the dry matter, less than 25% (Whey Powder)</p>	29.8% + 425 yen/kg	R12	SG4** S	21.5% + 34.40 yen/kg	19.8% + 31.60 yen/kg	18.0% + 28.80 yen/kg	16.3% + 26 yen/kg	14.5% + 21.20 yen/kg	12.8% + 20.40 yen/kg	11.0% + 17.60 yen/kg	9.3% + 14.80 yen/kg	7.5% + 12 yen/kg	7.5% + 12 yen/kg	7.5% + 12 yen/kg	7.5% + 12 yen/kg	7.5% + 12 yen/kg	7.5% + 12 yen/kg	7.5% + 12 yen/kg	7.5% + 12 yen/kg	7.5% + 12 yen/kg	7.5% + 12 yen/kg	7.5% + 12 yen/kg	7.5% + 12 yen/kg	

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	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		
	-- Of a milk protein content, by weight, calculated on the dry matter, equal to or greater than 25%, but less than 45% (WPC)	29 8% + 425 yen/kg	R12	SG4*, S	21.5% + 34.40 yen/kg	19.8% + 31.60 yen/kg	18.0% + 28.80 yen/kg	16.3% + 26 yen/kg	14.5% + 23.20 yen/kg	12.8% + 20.40 yen/kg	11.0% + 17.60 yen/kg	9.3% + 14.80 yen/kg	7.5% + 12 yen/kg	7.5% + 12 yen/kg	7.5% + 12 yen/kg	7.5% + 12 yen/kg	7.5% + 12 yen/kg	7.5% + 12 yen/kg	7.5% + 12 yen/kg	7.5% + 12 yen/kg	7.5% + 12 yen/kg	7.5% + 12 yen/kg	7.5% + 12 yen/kg	7.5% + 12 yen/kg	
	-- Of a milk protein content, by weight, calculated on the dry matter, equal to or greater than 45%	29 8% + 425 yen/kg	B5****	S	15.0% + 24 yen/kg	10.0% + 16 yen/kg	5.0% + 8 yen/kg	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	(2) Other																								
	[1] Imported by the Agriculture and Livestock Industries Corporation to the extent of the quantity stipulated by paragraph 1 of Article 13 of the Manufacturing Milk Producer Compensation Temporary Law (Law No. 112 of 1965) or imported with approval of the Minister of Agriculture, Forestry and Fisheries (the "Minister") means stipulated by paragraph 2 thereof																								
040410.151	- Containing added sugar		Xq1																						
040410.159	- Other		Xq1																						
	[2] Other																								
	[i] Mineral concentrated whey																								
	- For "the Pooled Quota of mineral concentrated whey"																								
	-- Containing added sugar		Xq1																						
040410.161			Xq1																						
040410.162			Xq1																						
040410.169																									
	-- Of a milk protein content, by weight, calculated on the dry matter, less than 25% (Whey Powder)																								
	-- Containing added sugar	29 8% + 687 yen/kg	R11	SG4***, S	30.1% + 34.40 yen/kg	27.7% + 31.60 yen/kg	25.2% + 28.80 yen/kg	22.8% + 26 yen/kg	20.3% + 23.20 yen/kg	17.9% + 20.40 yen/kg	15.4% + 17.60 yen/kg	13.0% + 14.80 yen/kg	10.5% + 12 yen/kg	10.5% + 12 yen/kg	10.5% + 12 yen/kg	10.5% + 12 yen/kg	10.5% + 12 yen/kg	10.5% + 12 yen/kg	10.5% + 12 yen/kg	10.5% + 12 yen/kg	10.5% + 12 yen/kg	10.5% + 12 yen/kg	10.5% + 12 yen/kg	10.5% + 12 yen/kg	
	-- Other	29 8% + 687 yen/kg	R12	SG4***, S	21.5% + 34.40 yen/kg	19.8% + 31.60 yen/kg	18.0% + 28.80 yen/kg	16.3% + 26 yen/kg	14.5% + 23.20 yen/kg	12.8% + 20.40 yen/kg	11.0% + 17.60 yen/kg	9.3% + 14.80 yen/kg	7.5% + 12 yen/kg	7.5% + 12 yen/kg	7.5% + 12 yen/kg	7.5% + 12 yen/kg	7.5% + 12 yen/kg	7.5% + 12 yen/kg	7.5% + 12 yen/kg	7.5% + 12 yen/kg	7.5% + 12 yen/kg	7.5% + 12 yen/kg	7.5% + 12 yen/kg	7.5% + 12 yen/kg	7.5% + 12 yen/kg
	-- Of a milk protein content, by weight, calculated on the dry matter, equal to or greater than 25%, but less than 45% (WPC)																								
	-- Containing added sugar	29 8% + 687 yen/kg	R11	SG4*, S	30.1% + 34.40 yen/kg	27.7% + 31.60 yen/kg	25.2% + 28.80 yen/kg	22.8% + 26 yen/kg	20.3% + 23.20 yen/kg	17.9% + 20.40 yen/kg	15.4% + 17.60 yen/kg	13.0% + 14.80 yen/kg	10.5% + 12 yen/kg	10.5% + 12 yen/kg	10.5% + 12 yen/kg	10.5% + 12 yen/kg	10.5% + 12 yen/kg	10.5% + 12 yen/kg	10.5% + 12 yen/kg	10.5% + 12 yen/kg	10.5% + 12 yen/kg	10.5% + 12 yen/kg	10.5% + 12 yen/kg	10.5% + 12 yen/kg	10.5% + 12 yen/kg
	-- Other	29 8% + 687 yen/kg	R12	SG4*, S	21.5% + 34.40 yen/kg	19.8% + 31.60 yen/kg	18.0% + 28.80 yen/kg	16.3% + 26 yen/kg	14.5% + 23.20 yen/kg	12.8% + 20.40 yen/kg	11.0% + 17.60 yen/kg	9.3% + 14.80 yen/kg	7.5% + 12 yen/kg	7.5% + 12 yen/kg	7.5% + 12 yen/kg	7.5% + 12 yen/kg	7.5% + 12 yen/kg	7.5% + 12 yen/kg	7.5% + 12 yen/kg	7.5% + 12 yen/kg	7.5% + 12 yen/kg	7.5% + 12 yen/kg	7.5% + 12 yen/kg	7.5% + 12 yen/kg	7.5% + 12 yen/kg
	-- Of a milk protein content, by weight, calculated on the dry matter, equal to or greater than 45%																								

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	As from 19th year
	<ul style="list-style-type: none"> --- Containing added sugar --- Other 	<ul style="list-style-type: none"> 29 8% + 687 yen/kg 29 8% + 687 yen/kg 	<ul style="list-style-type: none"> B5***** B5***** 	<ul style="list-style-type: none"> S S 	<ul style="list-style-type: none"> 21.0% + 24 yen/kg 15.0% + 24 yen/kg 	<ul style="list-style-type: none"> 14.0% + 16 yen/kg 10.0% + 16 yen/kg 	<ul style="list-style-type: none"> 7.0% + 8 yen/kg 5.0% + 8 yen/kg 	<ul style="list-style-type: none"> Free Free 	<ul style="list-style-type: none"> Free Free 	<ul style="list-style-type: none"> Free Free 	<ul style="list-style-type: none"> Free Free 	<ul style="list-style-type: none"> Free Free 	<ul style="list-style-type: none"> Free Free 	<ul style="list-style-type: none"> Free Free 	<ul style="list-style-type: none"> Free Free 	<ul style="list-style-type: none"> Free Free 	<ul style="list-style-type: none"> Free Free 	<ul style="list-style-type: none"> Free Free 	<ul style="list-style-type: none"> Free Free 	<ul style="list-style-type: none"> Free Free 	<ul style="list-style-type: none"> Free Free 	<ul style="list-style-type: none"> Free Free 	<ul style="list-style-type: none"> Free Free
	[f] Other																						
040410171	<ul style="list-style-type: none"> 1 Containing added sugar --- For the manufacture of mixed feeds as may be prescribed by a cabinet order which is effective at the time of import and under the conditions set out by relevant regulations which are effective at the time of import, for "the Pooled Quota of whey etc. for feeding purposes" 		Xq1																				
040410179	<ul style="list-style-type: none"> --- Other --- For the manufacture of mixed feeds containing added colouring matter which is recognised as in blue at the time of import --- Of a milk protein content, by weight, calculated on the dry matter, less than 25% (Whey Powder) --- Of a milk protein content, by weight, calculated on the dry matter, equal to or greater than 25% (but less than 45% (WPC)) --- Of a milk protein content, by weight, calculated on the dry matter, equal to or greater than 45% 	<ul style="list-style-type: none"> 29 8% + 687 yen/kg 29 8% + 687 yen/kg 29 8% + 687 yen/kg 29 8% + 687 yen/kg 	<ul style="list-style-type: none"> A R11 R11 B5***** 	<ul style="list-style-type: none"> S SG4** S SG4* S S 	<ul style="list-style-type: none"> Free 30.1% + 34.40 yen/kg 30.1% + 34.40 yen/kg 21.0% + 24 yen/kg 	<ul style="list-style-type: none"> Free 27.7% + 31.60 yen/kg 27.7% + 31.60 yen/kg 14.0% + 16 yen/kg 	<ul style="list-style-type: none"> Free 25.7% + 28.80 yen/kg 25.7% + 28.80 yen/kg 7.0% + 8 yen/kg 	<ul style="list-style-type: none"> Free 22.8% + 26 yen/kg 22.8% + 26 yen/kg Free 	<ul style="list-style-type: none"> Free 20.3% + 23.20 yen/kg 20.3% + 23.20 yen/kg Free 	<ul style="list-style-type: none"> Free 17.9% + 20.40 yen/kg 17.9% + 20.40 yen/kg Free 	<ul style="list-style-type: none"> Free 15.4% + 17.60 yen/kg 15.4% + 17.60 yen/kg Free 	<ul style="list-style-type: none"> Free 13.0% + 14.80 yen/kg 13.0% + 14.80 yen/kg Free 	<ul style="list-style-type: none"> Free 10.5% + 12 yen/kg 10.5% + 12 yen/kg Free 	<ul style="list-style-type: none"> Free 10.5% + 12 yen/kg 10.5% + 12 yen/kg Free 	<ul style="list-style-type: none"> Free 10.5% + 12 yen/kg 10.5% + 12 yen/kg Free 	<ul style="list-style-type: none"> Free 10.5% + 12 yen/kg 10.5% + 12 yen/kg Free 	<ul style="list-style-type: none"> Free 10.5% + 12 yen/kg 10.5% + 12 yen/kg Free 	<ul style="list-style-type: none"> Free 10.5% + 12 yen/kg 10.5% + 12 yen/kg Free 	<ul style="list-style-type: none"> Free 10.5% + 12 yen/kg 10.5% + 12 yen/kg Free 	<ul style="list-style-type: none"> Free 10.5% + 12 yen/kg 10.5% + 12 yen/kg Free 	<ul style="list-style-type: none"> Free 10.5% + 12 yen/kg 10.5% + 12 yen/kg Free 	<ul style="list-style-type: none"> Free 10.5% + 12 yen/kg 10.5% + 12 yen/kg Free 	
040410181	<ul style="list-style-type: none"> 2 Other --- For the manufacture of mixed feeds as may be prescribed by a cabinet order which is effective at the time of import and under the conditions set out by relevant regulations which are effective at the time of import, for "the Pooled Quota of whey etc. for feeding purposes" 	<ul style="list-style-type: none"> 29 8% + 687 yen/kg 	Xq1																				

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	As from 19th year	
040410.182	<p>For the manufacture of prepared milk powders for babies and infants, for "the Pooled Quota of whey etc. used for prepared milk powder for babies and infants"</p>		Xq1																					
040410.189	<p>- Other</p> <p>- For the manufacture of mixed feeds containing added colouring matter which is recognised as in blue at the time of import</p> <p>- Other</p>	29.8% + 687 yen/kg	A	S	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	<p>-- Of a milk protein content, by weight, calculated on the dry matter, less than 25% (Whey Powder)</p> <p>-- Of a milk protein content, by weight, calculated on the dry matter, equal to or greater than 25%, but less than 45% (WPC)</p> <p>-- Of a milk protein content, by weight, calculated on the dry matter, equal to or greater than 45%</p>	29.8% + 687 yen/kg	R12	SG4** , S	21.5% + 34.40 yen/kg	19.8% + 31.60 yen/kg	18.0% + 28.80 yen/kg	16.3% + 26 yen/kg	14.5% + 23.20 yen/kg	12.8% + 20.40 yen/kg	11.0% + 17.60 yen/kg	9.3% + 14.80 yen/kg	7.5% + 12 yen/kg	7.5% + 12 yen/kg	7.5% + 12 yen/kg	7.5% + 12 yen/kg	7.5% + 12 yen/kg	7.5% + 12 yen/kg	7.5% + 12 yen/kg	7.5% + 12 yen/kg	7.5% + 12 yen/kg	7.5% + 12 yen/kg	7.5% + 12 yen/kg	7.5% + 12 yen/kg
		29.8% + 687 yen/kg	R12	SG4* , S	21.5% + 34.40 yen/kg	19.8% + 31.60 yen/kg	18.0% + 28.80 yen/kg	16.3% + 26 yen/kg	14.5% + 23.20 yen/kg	12.8% + 20.40 yen/kg	11.0% + 17.60 yen/kg	9.3% + 14.80 yen/kg	7.5% + 12 yen/kg	7.5% + 12 yen/kg	7.5% + 12 yen/kg	7.5% + 12 yen/kg	7.5% + 12 yen/kg	7.5% + 12 yen/kg	7.5% + 12 yen/kg	7.5% + 12 yen/kg	7.5% + 12 yen/kg	7.5% + 12 yen/kg	7.5% + 12 yen/kg	7.5% + 12 yen/kg
040410.200	2 Other	21.3%	B10	S	15.0% + 24 yen/kg	10.0% + 16 yen/kg	5.0% + 8 yen/kg	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
0404.90	Other																							
	1 Sterilised, frozen, preserved concentrated or containing added sugar or other sweetening matter																							
	(1) Of a fat content, by weight, not exceeding 1.5%																							
040490.111	[1] Containing added sugar																							
040490.112	<p>* For "the Pooled Quota of other milk products"</p> <p>- Other</p>	35.0%	R6	S	26.3%	23.3%	20.4%	17.5%	17.5%	17.5%	17.5%	17.5%	17.5%	17.5%	17.5%	17.5%	17.5%	17.5%	17.5%	17.5%	17.5%	17.5%	17.5%	17.5%
040490.116	[2] Other																							
	* For the manufacture of prepared milk powders for babies and infants, for "the Pooled Quota of whey etc. used for prepared milk powder for babies and infants"		Xq1																					
040490.117	* For "the Pooled Quota of other milk products"	25.0%	R6	S	18.8%	16.7%	14.6%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%
040490.118	- Other		X	S																				
	(2) Of a fat content, by weight, exceeding 1.5% but not exceeding 30%																							
	[1] Containing added sugar																							

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	As from 19th year		
040490.121	- For "the Pooled Quota of other milk products"	35.0%	R6		26.3%	23.3%	20.4%	17.5%	17.5%	17.5%	17.5%	17.5%	17.5%	17.5%	17.5%	17.5%	17.5%	17.5%	17.5%	17.5%	17.5%	17.5%	17.5%	17.5%	
040490.122	- Other		X	S																					
040490.126	[2] Other																								
040490.127	- For the manufacture of prepared milk powders for babies and infants, for "the Pooled Quota of whey, etc. used for prepared milk powder for babies and infants"		Xq1																						
040490.127	- For "the Pooled Quota of other milk products"	25.0%	R6		18.8%	16.7%	14.6%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	
040490.128	- Other		X	S																					
	(3) Of a fat content, by weight, exceeding 30%																								
	[1] Containing added sugar																								
040490.131	- For "the Pooled Quota of other milk products"	35.0%	R6		26.3%	23.3%	20.4%	17.5%	17.5%	17.5%	17.5%	17.5%	17.5%	17.5%	17.5%	17.5%	17.5%	17.5%	17.5%	17.5%	17.5%	17.5%	17.5%	17.5%	
040490.132	- Other		X	S																					
040490.136	[2] Other																								
040490.136	- For the manufacture of prepared milk powders for babies and infants, for "the Pooled Quota of whey, etc. used for prepared milk powder for babies and infants"		Xq1																						
040490.137	- For "the Pooled Quota of other milk products"	25.0%	R6		18.8%	16.7%	14.6%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	
040490.138	- Other		X	S																					
040490.200	2. Other	21.3%	R6	S	16.0%	14.2%	12.4%	10.7%	10.7%	10.7%	10.7%	10.7%	10.7%	10.7%	10.7%	10.7%	10.7%	10.7%	10.7%	10.7%	10.7%	10.7%	10.7%	10.7%	
04.05	Butter and other fats and oils derived from milk; dairy spreads																								
0405.10	Butter																								
	1. Of a fat content, by weight, not exceeding 85%																								
040510.110	[1] Imported by the Agriculture and Livestock Industries Corporation to the extent of the quantity stipulated by paragraph 1 of Article 13 of the Manufacturing Milk Producer Compensation Temporary Law (Law No. 112 of 1965) or imported with approval of the Minister of Agriculture, Forestry and Fisheries by means stipulated by paragraph 2 thereof		Xq1																						
	[2] Other																								

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	As from 19th year	
040510.121	<p>- Concerning butter and other fats and oils derived from milk in this subheading 1(2), 2(2) and subheading 0405.9(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 584 ton, in consideration of the quantity of prospective domestic demand in the current fiscal year (April/March), international market situation and other relevant conditions, hereinafter referred to as "the Fooled Quota" in this heading.</p>		Xq1																					
040510.129	- Other		X	S																				
040510.210	[1] Imported by the Agriculture and Livestock Industries Corporation to the extent of the quantity stipulated by paragraph 1 of Article 13 of the Manufacturing Milk Producer Compensation Temporary Law (Law No. 112 of 1965) or imported with approval of the Minister of Agriculture, Forestry and Fisheries by means stipulated by paragraph 2 thereof		Xq1																					
040510.221	[2] Other		Xq1																					
040510.229	- For "the Fooled Quota"		X	S																				
0405.20	Dairy spreads																							
040520.010	- Imported by the Agriculture and Livestock Industries Corporation to the extent of the quantity stipulated by paragraph 1 of Article 13 of the Manufacturing Milk Producer Compensation Temporary Law (Law No. 112 of 1965) or imported with approval of the Minister of Agriculture, Forestry and Fisheries by means stipulated by paragraph 2 thereof		Xq1																					
040520.090	- Other		X	S																				
0405.90	Other																							
040590.110	1 Of a fat content, by weight, not exceeding 85%																							
040590.110	- Imported by the Agriculture and Livestock Industries Corporation to the extent of the quantity stipulated by paragraph 1 of Article 13 of the Manufacturing Milk Producer Compensation Temporary Law (Law No. 112 of 1965) or imported with approval of the Minister of Agriculture, Forestry and Fisheries by means stipulated by paragraph 2 thereof		Xq1																					
040590.190	- Other		X	S																				

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	As from 19th year	
040590.210	2-Other [1] Imported by the Agriculture and Livestock Industries Corporation to the extent of the quantity stipulated by paragraph 1 of Article 13 of the Manufacturing Milk Producer Compensation Temporary Law (Law No. 112 of 1965) or imported with approval of the Minister of Agriculture, Forestry and Fisheries by means stipulated by paragraph 2 thereof		Xq1																					
040590.221	[2] Other		Xq1																					
040590.229	- For "the Pooled Quota"		X	S																				
0406	- Other																							
0406.10	Cheese and curd																							
040610.020	Fresh (unripened or uncurd) cheese, including whey cheese, and curd																							
040610.020	- A dry matter content, by weight, not exceeding 48%, chopped not exceeding 4 g per each, frozen, in immediate packings, of a content exceeding 2 kg	22.4%	PIC	PIC-10, S																				
040610.020	- Other																							
040610.010	- Concerning cheese and curd intended for use as materials for processed cheese (excluding those of subheadings 0406.20 and 0406.30), for the quantity within the limits of a tariff quota stipulated by a cabinet order which is effective at the time of import and under the conditions set out by relevant regulations which are effective at the time of import																							
040610.010	Note: The tariff quota shall be calculated within the limits of the quantity of prospective domestic demand in the current fiscal year (April-March) with deduction of the quantity of prospective domestic production, and also in consideration of the quantity of prospective domestic production, international market situation and other relevant conditions. Hereinafter in this heading referred to as "the Pooled Quota" in this heading.		Xq2																					
040610.090	- Other																							
040620	--- Cream Cheese which is a soft, spreadable, unripened and rindless cheese, containing milkfat in dry matter more than the minimum content, moisture on fat free basis more than the minimum content and dry matter more than the minimum content, as described in Codex Standard for Cream Cheese (CODEX STANDARD 275-1973)	29.8%	B15	S																				
040620.100	--- Containing fat content, by weight, less than 45%	29.8%	PIC	PIC-10, S																				
040620.100	--- Other	29.8%	PIC	PIC-10, S																				
040620.100	--- Other	40.0%	PIC	PIC-10, S																				
040620.100	Grated or powdered cheese, of all kinds																							
040620.100	1 Of processed cheese																							

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	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	
040020.200	2 Other	26.3%	B15	S	21.4%	19.7%	18.1%	16.4%	14.8%	13.2%	11.5%	9.9%	8.2%	6.6%	4.9%	3.3%	1.6%	Free	Free	Free	Free	Free	Free	Free
040030.000	Processed cheese, not grated or powdered	40.0%	PIC	PIC-10, S	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC
0406.40	Blueveined cheese and other cheese containing veins produced by <i>Penicillium roqueforti</i>																							
040640.010	- Intended for use as materials for processed cheese, for "the Pooled Quota"		Xq2																					
040640.090	- Other	29.8%	PIC	PIC-10, S	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC
0406.90	Other cheese																							
040690.010	- Intended for use as materials for processed cheese, for "the Pooled Quota"		Xq2																					
040690.090	- Other																							
	- Soft cheese containing moisture on a fat-free basis exceeding the level as described for soft designations as defined in section 7.11 of the Code of Practice for Cheese (CODEX STANDARD 283-1978)	29.8%	PIC	PIC-10, S	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC
04.07	- Other	29.8%	B15	S	24.2%	22.4%	20.5%	18.6%	16.8%	14.9%	13.0%	11.2%	9.3%	7.5%	5.6%	3.7%	1.9%	Free	Free	Free	Free	Free	Free	Free
	Birds' eggs, in shell, fresh, preserved or cooked																							
	Other fresh eggs																							
040721.000	Of fowls of the species <i>Gallus domesticus</i>	17.0%	B12**		13.6%	13.6%	13.6%	13.6%	11.7%	9.7%	7.8%	5.8%	3.9%	1.9%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
040729.000	Other	17.0%	B12**		13.6%	13.6%	13.6%	13.6%	11.7%	9.7%	7.8%	5.8%	3.9%	1.9%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
0407.90	Other																							
040790.100	1 Frozen	17.0%	B12**		13.6%	13.6%	13.6%	13.6%	11.7%	9.7%	7.8%	5.8%	3.9%	1.9%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
040790.200	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
04.08	Birds' eggs, not in shell, and egg yolks, fresh, dried, cooked by steaming or by boiling in water, moulded, frozen or otherwise preserved, whether or not containing added sugar or other sweetening matter																							
	Egg yolks																							
040811.000	Dried	18.8%	B5		9.4%	6.3%	3.1%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
040819.000	Other	20.0% or 48 yen/kg, whichever is the greater	B5		10.0% or 24 yen/kg, whichever is the greater	6.7% or 16 yen/kg, whichever is the greater	3.3% or 8 yen/kg, whichever is the greater	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Other																							
040891.000	Dried	21.3%	B12***		10.7%	10.7%	10.7%	10.7%	5.4%	5.4%	5.4%	5.4%	5.4%	5.4%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
040899.000	Other	21.3% or 51 yen/kg, whichever is the greater	B5		10.7% or 25.20 yen/kg, whichever is the greater	7.1% or 17 yen/kg, whichever is the greater	3.6% or 8.50 yen/kg, whichever is the greater	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
04.09	Natural honey																							
040900.000	Natural honey	25.2%	B7		15.9%	12.8%	9.6%	6.4%	3.2%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
05.07	Chapter 5 Products of animal origin, not elsewhere specified or included Ivory, tortoise-shell, whalebone and whalebone hair, horns, antlers, hooves, nails, claws and beaks, unworked or simply prepared but not cut to shape; powder and waste of these products																							

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	As from 19th year
0507.90	Other																						
050790.090	- Other		X																				
SECTION II VEGETABLE PRODUCTS																							
Chapter 7 Edible vegetables and certain roots and tubers																							
07.03	Onions, shallots, garlic, leeks and other alliaceous vegetables, fresh or chilled																						
0703.10	Onions and shallots																						
0703.10.01	1 Onions																						
070310.011	- Not more than 67 yen/kg in value for customs duty	8.5%	B5		4.3%	2.8%	1.4%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
070310.012	- More than 67 yen/kg but not more than 73.70 yen/kg in value for customs duty	8.5% or (73.70 yen - value for customs duty) x 2.6)	B5		4.3% or (73.70 yen - value for customs duty) x 2.6)	2.8% or (73.70 yen - value for customs duty) x 2.6)	1.4% or (73.70 yen - value for customs duty) x 1.6)	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
07.09	Other vegetables, fresh or chilled																						
0709.59	Mushrooms and truffles																						
0709.59	Other																						
070959.020	- Other																						
070959.020	- Shiitake mushrooms	4.3%	R13		3.7%	3.7%	3.7%	3.7%	3.7%	3.7%	3.7%	3.7%	3.7%	3.7%	3.7%	3.7%	3.7%	3.7%	3.7%	3.7%	3.7%	3.7%	3.7%
0709.99	Other																						
070999.100	1 Sweet corn	6.0%	B3		1.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
07.10	Vegetables (uncooked or cooked by steaming or boiling in water), frozen																						
071010.000	Potatoes	8.5%	B5		4.3%	2.8%	1.4%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
0710.29	Leguminous vegetables, shelled or unshelled																						
0710.29	Other																						
071029.010	- Green soya beans	6.0%	B5		3.0%	2.0%	1.0%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
071030.000	Spinach, New Zealand spinach and orache spinach (garden spinach)	6.0%	B5		3.0%	2.0%	1.0%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
0710.80	Other vegetables																						
071080.030	1 Broccoli	12.0%	B5		6.0%	4.0%	2.0%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
071080.030	2 Other																						
0710.90	Mixtures of vegetables																						
071080.010	- Broccoli	6.0%	B5		3.0%	2.0%	1.0%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
071090.100	1 Chiefly consisting of sweet corn	10.6%	B5		5.3%	3.5%	1.8%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
07.11	Vegetables provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption																						
0711.90	Other vegetables, mixtures of vegetables																						
0711.90	2 Other																						

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	As from 19th year	
071190.093	(1) Barlock (2) Other	12.0%	B5		6.0%	4.0%	2.0%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
071190.092	- Lotus roots Dried vegetables whole, cut, sliced, broken or in powder, but not further prepared	9.0%	B5		4.5%	3.0%	1.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
071220.000	Onions	9.0%	B5		4.5%	3.0%	1.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
0712.39	Mushrooms, wood ears (<i>Auricularia</i> spp.), jelly fungi (<i>Tremella</i> spp.) and truffles Other																							
071239.010	- Shitake mushrooms	12.8%	R14		9.6%	9.6%	9.6%	9.6%	9.6%	9.6%	9.6%	9.6%	9.6%	9.6%	9.6%	9.6%	9.6%	9.6%	9.6%	9.6%	9.6%	9.6%	9.6%	
0712.90	Other vegetables: mixtures of vegetables 2 Other																							
071290.050	- Potatoes whether or not cut or sliced but not further prepared	12.8%	B5		6.4%	4.3%	2.1%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
0713	Dried leguminous vegetables, shelled, whether or not skinned or split																							
0713.10	Peas (<i>Pisum sativum</i>) 2 Other																							
071310.229	- Other	354 yankg	B10		257.45 yankg	225.27 yankg	193.09 yankg	160.91 yankg	138.73 yankg	96.55 yankg	64.36 yankg	32.18 yankg												
0713.32	Beans (<i>Vigna</i> spp., <i>Phaseolus</i> spp.) Small red (Adzuki) beans (<i>Phaseolus</i> or <i>Vigna angularis</i>) - Other																							
071332.090	- Other		X																					
0713.33	Kidney beans, including white pea beans (<i>Phaseolus vulgaris</i>) 2 Other																							
071333.229	(2) Other - Other		X																					
0713.34	Bambara beans (<i>Vigna subterranea</i> or <i>Vouglécia subterranea</i>) 2 Other																							
071334.299	- Other		X																					
0713.35	Cow peas (<i>Vigna unguiculata</i>) 2 Other																							
071335.299	(2) Other - Other		X																					
0713.39	Other 2 Other																							
	(2) Other - Other																							

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	As from 19th year		
071330.222	- Pigeon beans (<i>Phaseolus calcaratus</i>)		X																						
071330.227	- Other		X																						
0713.50	Broad beans (<i>Vicia faba</i> var. <i>major</i>) and horse beans (<i>Vicia faba</i> var. <i>spina</i> , <i>Vicia faba</i> var. <i>minor</i>)																								
	2. Other																								
	(2) Other																								
071350.221	- Concerning peas in subheading 0713.10-2-2), small (0713.32-1-1) and large (0713.32-2-2) kidney beans in subheading 0713.32-2-2), broad beans in subheading 0713.34-2-2), cow peas in subheading 0713.35-2-2), other beans (<i>Vicia</i> spp., <i>Phaseolus</i> spp.) in subheading 0713.39-2-2), broad beans in subheading 0713.50-2-2), pigeon peas in subheading 0713.60-2-2) and other dried leguminous vegetables in subheading 0713.90-2-2), for the quantity within the limits of a tariff quota stipulated by a cabinet order which is effective at the time of import and under the conditions set out by relevant regulations which are effective at the time of import	10.0%	B10		7.3%	6.4%	5.5%	4.5%	3.6%	2.7%	1.8%	0.9%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
071350.229	- Other	354 yen/kg	B10		257.45 yen/kg	225.27 yen/kg	193.09 yen/kg	160.91 yen/kg	128.73 yen/kg	96.55 yen/kg	64.36 yen/kg	32.18 yen/kg	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
0713.60	Pigeon peas (<i>Cajanus cajan</i>)																								
	2. Other																								
	(2) Other																								
071360.291	- For "the Pooled Quota"	10.0%	B10		7.3%	6.4%	5.5%	4.5%	3.6%	2.7%	1.8%	0.9%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
071360.299	- Other	354 yen/kg	B10		257.45 yen/kg	225.27 yen/kg	193.09 yen/kg	160.91 yen/kg	128.73 yen/kg	96.55 yen/kg	64.36 yen/kg	32.18 yen/kg	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
0713.90	Other																								
	2. Other																								
	(2) Other																								
071390.221	- For "the Pooled Quota"	10.0%	B10		7.3%	6.4%	5.5%	4.5%	3.6%	2.7%	1.8%	0.9%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
071390.229	- Other	354 yen/kg	B10		257.45 yen/kg	225.27 yen/kg	193.09 yen/kg	160.91 yen/kg	128.73 yen/kg	96.55 yen/kg	64.36 yen/kg	32.18 yen/kg	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	As from 19th year		
07.14	Mãmoë, anuroot, satep, Jerusalem artichokes, sweet potatoes and similar roots and tubers with high starch or inulin content, fresh, chilled, frozen or dried, whether or not sliced or in the form of pellets, sago path																								
0714.10	Mãmoë (cassava)																								
	2 Other																								
	(1) Pellets of Flour or meal																								
071410.190	- Other	15.0%	B5		13.0%	12.3%	11.6%	10.9%	10.2%	9.5%	8.9%	8.2%	7.5%	7.5%	7.5%	7.5%	7.5%	7.5%	7.5%	7.5%	7.5%	7.5%	7.5%	7.5%	
0714.20	Sweet potatoes																								
071420.100	1 Frozen	12.0%	B5		6.0%	4.0%	2.0%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
071420.200	2 Other	12.8%	B5		6.4%	4.3%	2.1%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
0714.30	Yams (<i>Dioscorea</i> spp.)																								
071430.100	1 Frozen	12.0%	B5		6.0%	4.0%	2.0%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
0714.40	Taro (<i>Colocasia</i> spp.)																								
071440.100	1 Frozen	10.0%	B10		7.3%	6.4%	5.5%	4.5%	3.6%	2.7%	1.8%	0.9%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
0714.50	Yautia (<i>Xanthosoma</i> spp.)																								
071450.100	1 Frozen	12.0%	B5		6.0%	4.0%	2.0%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
0714.90	Other																								
071490.100	1 Frozen	12.0%	B5		6.0%	4.0%	2.0%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
08.02	Chapter 8 Edible fruit and nuts; peel of citrus fruit or melons																								
	Other nuts, fresh or dried, whether or not shelled or peeled																								
	Chestnuts (<i>Castanea</i> spp.)																								
080241.000	In shell	9.6%	B10		7.0%	6.1%	5.2%	4.4%	3.5%	2.6%	1.7%	0.9%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
080242.000	Shelled	9.6%	B10		7.0%	6.1%	5.2%	4.4%	3.5%	2.6%	1.7%	0.9%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
080270.000	Kola nuts (<i>Cola</i> spp.)	12.0%	B5		6.0%	4.0%	2.0%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
0802.90	Other																								
080290.900	2 Other	12.0%	B5		6.0%	4.0%	2.0%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
08.03	Bananas, including plantains, fresh or dried																								
0803.10	Plantains																								
	1 Fresh																								
080310.100	(1) If imported during the period from 1st April to 30th September	20.0%	B10		14.5%	12.7%	10.9%	9.1%	7.3%	5.5%	3.6%	1.8%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
080310.100	(2) If imported during the period from 1st October to 31st March	25.0%	B10		18.2%	15.9%	13.6%	11.4%	9.1%	6.8%	4.5%	2.3%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
0803.90	Other																								
	1 Fresh																								
080390.100	(1) If imported during the period from 1st April to 30th September	20.0%	B10		14.5%	12.7%	10.9%	9.1%	7.3%	5.5%	3.6%	1.8%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
080390.100	(2) If imported during the period from 1st October to 31st March	25.0%	B10		18.2%	15.9%	13.6%	11.4%	9.1%	6.8%	4.5%	2.3%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
08.04	Dates, figs, pineapples, avocados, guavas, mangoes and mangoosteens, fresh or dried																								

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	As from 19th year		
0804.20	Figs																								
080420/010	- Fresh	6.0%	B5		3.0%	2.0%	1.0%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
080420/090	- Dried	6.0%	B5		3.0%	2.0%	1.0%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
0804.30	Pineapples																								
080430/010	1 Fresh	17.0%	B10		12.4%	10.8%	9.3%	7.7%	6.2%	4.6%	3.1%	1.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
0805	Citrus fruit, fresh or dried																								
0805.10	Oranges																								
080510/000	1 If imported during the period from 1st June to 30th November	16.0%	B5		8.0%	5.3%	2.7%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
080510/000	2 If imported during the period from 1st December to 31st May																								
	- If imported during the period from 1st December to 31st March	32.0%	B7**	SG5	25.6%	20.5%	15.4%	10.2%	5.1%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	- If imported during the period from 1st April to 31st May	32.0%	B5		16.0%	10.7%	5.3%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Mandarins (including tangerines and satsumas); clementines, wilkings and similar citrus hybrids																								
080521.000	Mandarins (including tangerines and satsumas)	17.0%	B5		8.5%	5.7%	2.8%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
080522.000	Clementines	17.0%	B5		8.5%	5.7%	2.8%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
080529.000	Other	17.0%	B5		8.5%	5.7%	2.8%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
080540.000	Grapefruit, including pomelos	10.0%	B5		5.0%	3.3%	1.7%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
0805.90	Other																								
080590/090	2 Other	17.0%	B10		12.4%	10.8%	9.3%	7.7%	6.2%	4.6%	3.1%	1.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
08.08	Apples, pears and quinces, fresh																								
080810.000	Apples	17.0%	B10****		10.2%	9.0%	7.7%	6.4%	5.1%	3.8%	2.6%	1.3%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
08.09	Apricots, cherries, peaches (including nectarines), plums and sloes, fresh																								
	Cherries																								
080921.000	Sour cherries (<i>Prunus cerasus</i>)	8.5%	B5**		2.6%	1.7%	0.9%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
080929.000	Other	8.5%	B5**		2.6%	1.7%	0.9%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
08.11	Fruit and nuts, uncooked or cooked by steaming or boiling in water, frozen, whether or not containing added sugar or other sweetening matter																								
0811.90	Other																								
	1 Containing added sugar																								
081190/110	(1) Pineapples	23.8%	B10		17.3%	15.1%	13.0%	10.8%	8.7%	6.5%	4.3%	2.2%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
081190/140	(3) Sour cherries (<i>Prunus cerasus</i>)	13.8%	B5		6.9%	4.6%	2.3%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	2 Other																								
081190/210	(1) Pineapples	23.8%	B10		17.3%	15.1%	13.0%	10.8%	8.7%	6.5%	4.3%	2.2%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
08.12	Fruit and nuts, provisionally preserved (for example by sulphur dioxide in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption																								

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

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	As from 19th year		
081290.430	(2) Chestnuts (<i>Castanea</i> spp.)	9.6%	B10		7.0%	6.1%	5.2%	4.4%	3.5%	2.6%	1.7%	0.9%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	(3) Other																								
081290.440	- Mandarins (including tangerines and satsumas), clementines, wilkings and similar citrus hybrids	17.0%	B5		8.5%	5.7%	2.8%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
081290.490	- Other	12.0%	B5		6.0%	4.0%	2.0%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
08.13	Fruit, dried, other than that of headings 08.01 to 08.06, mixtures of nuts or dried fruits of this Chapter																								
081310.000	Apricots	9.0%	B5		4.5%	3.0%	1.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
081330.000	Apples	9.0%	B5		4.5%	3.0%	1.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
0813.40	Other fruit																								
	2 Other																								
081340.022	- Persimmons, dried	9.0%	B5		4.5%	3.0%	1.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	Chapter 9 Coffee, tea, mate and spices																								
09.02	Tea, whether or not flavoured																								
090210.000	Green tea (not fermented) in immediate packings of a content not exceeding 3 kg	17.0%	B5		8.5%	5.7%	2.8%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
0902.20	Other green tea (not fermented)																								
090220.200	2 Other	17.0%	B5		8.5%	5.7%	2.8%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
0902.30	Black tea (fermented) and partly fermented tea in immediate packings of a content not exceeding 3 kg																								
090230.010	- Black tea	12.0%	B5		6.0%	4.0%	2.0%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
090230.090	- Other	17.0%	B5		8.5%	5.7%	2.8%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
0902.40	Other black tea (fermented) and other partly fermented tea																								
	2 Other																								
090240.220	(2) Other	17.0%	B5		8.5%	5.7%	2.8%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
09.03	Mate																								
090300.000	Mate	12.0%	B5		6.0%	4.0%	2.0%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
09.10	Ginger, saffron, turmeric (curcuma), thyme, bay leaves, curry and other spices																								

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	As from 19th year
0921091	Other species Mixtures referred to in Note 1 (b) to this Chapter																						
091091110	1 Curry	7.2%	B5		3.6%	2.4%	1.2%																
Chapter 10 Cereals																							
1001	Wheat and meslin																						
	Durum wheat																						
1001.11	Seed																						
100111010	• Imported by Japanese Government according to Article 42 of the Law for Stabilization of Supply-Demand and Price of Staple Food (Law No. 113 of 1994), imported to be purchased and sold by Japanese Government in response to a joint application by seller to and purchaser from Japanese Government according to Article 43 of the Law or imported with certification of Minister of Agriculture, Forestry and Fisheries according to the cabinet order concerning wheat and others provided by the cabinet order provided in column 3 of paragraph 1 of Article 45 of the Law		Xq1																				
100111090	• Other		X																				
1001.19	Other																						
100119010	• Imported by Japanese Government according to Article 42 of the Law for Stabilization of Supply-Demand and Price of Staple Food (Law No. 113 of 1994), imported to be purchased and sold by Japanese Government in response to a joint application by seller to and purchaser from Japanese Government according to Article 43 of the Law or imported with certification of Minister of Agriculture, Forestry and Fisheries according to the cabinet order concerning wheat and others provided by the cabinet order provided in column 3 of paragraph 1 of Article 45 of the Law		Xq1																				
100119090	• Other		X																				
	Other																						
1001.91	Seed																						
100191011	• Imported by Japanese Government according to Article 42 of the Law for Stabilization of Supply-Demand and Price of Staple Food (Law No. 113 of 1994), imported to be purchased and sold by Japanese Government in response to a joint application by seller to and purchaser from Japanese Government according to Article 43 of the Law or imported with certification of Minister of Agriculture, Forestry and Fisheries according to the cabinet order concerning wheat and others provided by the cabinet order provided in column 3 of paragraph 1 of Article 45 of the Law		Xq1																				
	• Meslin																						

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	As from 19th year		
100191019	- Other		Xq1																						
	- Other																								
100191091	- Meslin		X																						
100191099	- Other		X																						
100199	Other																								
	- Imported by Japanese Government according to Article 42 of the Law for Stabilization of Supply-Demand and Price of Staple Food (Law No. 113 of 1994), imported to the purchased and sold by Japanese government in response to a purchase order issued by the Japanese Government from Japanese Government according to Article 43 of the Law or imported with certification of Minister of Agriculture, Forestry and Fisheries according to the cabinet order concerning wheat and others provided by the cabinet order provided in column 3 of paragraph 1 of Article 45 of the Law																								
100199011	- Meslin		Xq1																						
	- Other																								
100199016	- For feeding purposes		Xq1																						
100199019	- Other		Xq1																						
	- Other																								
100199091	- Meslin		X																						
	- Other																								
100199096	- For feeding purposes																								
	- Intended for use as materials for fodder and feed under the supervision of the customs administration	55 yen/kg	A		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	- Other																								
100199099	- Other		X																						
1003	Barley																								
1003.10	Seed																								
100310010	- Imported by Japanese Government according to Article 42 of the Law for Stabilization of Supply-Demand and Price of Staple Food (Law No. 113 of 1994), imported to be purchased and sold by Japanese Government in response to a joint application by seller to and purchase company of the Government according to Article 43 of the Law or imported with certification of Minister of Agriculture, Forestry and Fisheries according to the cabinet order concerning wheat and others provided by the cabinet order provided in column 3 of paragraph 1 of Article 45 of the Law																								
100310090	- Other		X																						
1003.90	Other																								

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	As from 19th year	
100390.01	<ul style="list-style-type: none"> - Imported by Japanese Government according to Article 42 of the Law for Stabilization of Supply-Demand and Price of Staple Food (Law No. 113 of 1994), imported to be purchased and sold by Japanese Government in response to a joint application by seller to and purchaser from Japanese Government according to Article 43 of the Law or imported with certification of Minister of Agriculture, Forestry and Fisheries according to the cabinet order concerning wheat and others provided by the cabinet order provided in column 3 of paragraph 1 of Article 45 of the Law - For feeding purposes 		Xq1																					
100390.019			Xq1																					
100390.091	<ul style="list-style-type: none"> - For feeding purposes - Intended for use as materials for fodder and feed under the supervision of the customs administration 	39 yen/kg	A	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
100390.099	- Other		X																					
10.05	Maize (corn)		X																					
1005.90	Other																							
	2 Other																							
	- Other than that in application of the paragraph 1 of Article 13 of the Customs Tariff Law (Law No. 54 of 1910)																							
	- For the quantity within the limits of a tariff quota stipulated by a cabinet order which is effective at the time of import and under the conditions set out by relevant regulations which are effective at the time of import																							
100590.091	- Intended for use in the manufacture of corn starch		Xq2																					
100590.095	- For feeding purposes, stipulated by a cabinet order		Xq2																					
100590.092	- Intended for use in the manufacture of corn flakes, ethyl alcohol or distilled alcoholic beverages		Xq2																					
100590.099	- Other		X	S																				
10.06	Rice																							
1006.10	Rice in the husk (paddy or rough)																							

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	As from 19th year
100610/010	<ul style="list-style-type: none"> Imported by Japanese Government according to Article 30 of the Law for Stabilization of Supply-Demand and Price of Staple Food (Law No. 113 of 1994), imported to be purchased and sold by Japanese Government in response to a joint application by seller to and purchaser from Japanese Government according to Article 31 of the Law, imported with certification of Minister of Agriculture, Forestry and Fisheries according to the cabinet order concerning rice and others provided by the cabinet order provided in column 3 of paragraph 1 of Article 34 of the Law or imported as repayment to Japanese Government loan according to paragraph 1 of Article 49 of the Law and provided by relevant cabinet orders 		Xq1																				
100610/090	<ul style="list-style-type: none"> Other 		X																				
100620	Husked (brown) rice																						
100620/010	<ul style="list-style-type: none"> Imported by Japanese Government according to Article 30 of the Law (for Stabilization of Supply-Demand and Price of Staple Food (Law No. 113 of 1994), imported to be purchased and sold by Japanese Government in response to a joint application by seller to and purchaser from Japanese Government according to Article 31 of the Law, imported with certification of Minister of Agriculture, Forestry and Fisheries according to the cabinet order concerning rice and others provided by the cabinet order provided in column 3 of paragraph 1 of Article 34 of the Law or imported as repayment to Japanese Government loan according to paragraph 1 of Article 49 of the Law and provided by relevant cabinet orders 		Xq1																				
100620/090	<ul style="list-style-type: none"> Other 		X																				
100630	Semi-milled or wholly milled rice, whether or not polished or glazed																						
100630/010	<ul style="list-style-type: none"> Imported by Japanese Government according to Article 30 of the Law (for Stabilization of Supply-Demand and Price of Staple Food (Law No. 113 of 1994), imported to be purchased and sold by Japanese Government in response to a joint application by seller to and purchaser from Japanese Government according to Article 31 of the Law, imported with certification of Minister of Agriculture, Forestry and Fisheries according to the cabinet order concerning rice and others provided by the cabinet order provided in column 3 of paragraph 1 of Article 34 of the Law or imported as repayment to Japanese Government loan according to paragraph 1 of Article 49 of the Law and provided by relevant cabinet orders 		Xq1																				
100630/090	<ul style="list-style-type: none"> Other 		X																				
100640	Broken rice																						

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	As from 19th year	
100640.010	<p>Imported by Japanese Government according to Article 30 of the Law for Stabilization of Supply-Demand and Price of Staple Food (Law No. 113 of 1994), imported to be purchased and sold by Japanese Government in response to a joint application by seller to and purchaser from Japanese Government according to Article 31 of the Law, imported with certification of Minister of Agriculture, Forestry and Fisheries according to the cabinet order concerning rice and others provided by the cabinet order provided in column 3 of paragraph 1 of Article 34 of the Law or imported as repayment to Japanese Government loan according to paragraph 1 of Article 49 of the Law and provided by relevant cabinet orders</p>		Xq1																					
100640.090	<p>Other</p>		X																					
1008.10	Buckwheat, millet and canary seeds, other cereals																							
100810.090	Buckwheat				4.5%	3.0%	1.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
1008.60	2 Other	9.0%	B5																					
	Triticale																							
	2 Other																							
100860.210	<p>Imported by Japanese Government according to Article 42 of the Law for Stabilization of Supply-Demand and Price of Staple Food (Law No. 113 of 1994), imported to be purchased and sold by Japanese Government in response to a joint application by seller to and purchaser from Japanese Government according to Article 43 of the Law or imported with certification of Minister of Agriculture, Forestry and Fisheries according to the cabinet order concerning wheat and others provided by the cabinet order provided in column 3 of paragraph 1 of Article 45 of the Law</p>		Xq1																					
100860.290	Other		X																					
Chapter 11 Products of the milling industry; malt; starches; inulin; wheat gluten																								
11.01	Wheat or meslin flour																							
1101.00	<p>Imported by Japanese Government according to Article 42 of the Law for Stabilization of Supply-Demand and Price of Staple Food (Law No. 113 of 1994), imported to be purchased and sold by Japanese Government in response to a joint application by seller to and purchaser from Japanese Government according to Article 43 of the Law or imported with certification of Minister of Agriculture, Forestry and Fisheries according to the cabinet order concerning wheat and others provided by the cabinet order provided in column 3 of paragraph 1 of Article 45 of the Law</p>																							
110100.011	For manufacturing sodium glutamate		Xq1																					
	Note: The imports under this item are to be used as materials for manufacturing sodium glutamate under the supervision of the customs administration.																							

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	As from 19th year	
110100.091	Other		Xq1																					
110100.2/0	Other		X																					
11.02	Cereal flours other than of wheat or meslin																							
110220.000	Maize (corn) flour	21.3%	B7		13.3%	10.7%	8.0%	5.3%	2.7%															
1102.90	Other																							
110290.110	1 Barley flour - Imported by Japanese Government according to Article 42 of the Law for Stabilization of Supply-Demand and Price of Staple Food (Law No. 113 of 1994), imported to be purchased and sold by Japanese Government in response to a joint application by seller to and purchaser from Japanese Government according to Article 43 of the Law or imported with certification of Minister of Agriculture, Forestry and Fisheries according to the cabinet order concerning wheat and others provided by the cabinet order provided in column 3 of paragraph 1 of Article 45 of the Law		Xq1																					
110290.190	- Other		X																					
110290.210	2 Triticale flour - Imported by Japanese Government according to Article 42 of the Law for Stabilization of Supply-Demand and Price of Staple Food (Law No. 113 of 1994), imported to be purchased and sold by Japanese Government in response to a joint application by seller to and purchaser from Japanese Government according to Article 43 of the Law or imported with certification of Minister of Agriculture, Forestry and Fisheries according to the cabinet order concerning wheat and others provided by the cabinet order provided in column 3 of paragraph 1 of Article 45 of the Law		Xq1																					
110290.290	- Other		X																					
110290.310	3 Rice flour - Imported by Japanese Government according to Article 30 of the Law for Stabilization of Supply-Demand and Price of Staple Food (Law No. 113 of 1994), imported to be purchased and sold by Japanese Government in response to a joint application by seller to and purchaser from Japanese Government according to Article 31 of the Law, imported with certification of Minister of Agriculture, Forestry and Fisheries according to the cabinet order concerning rice and others provided by the cabinet order provided in column 3 of paragraph 1 of Article 34 of the Law		Xq1																					
110290.390	- Other		X																					
110290.410	4 Other - Rye flour	15.0%	B5		7.5%	5.0%	2.5%																	