

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	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	
110290490	- Other	21.3%	B5		10.7%	7.1%	3.0%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
1103	Cereal groats, meal and pellets																							
	Cereals and meal																							
110311	Of wheat																							
110311010	- 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 matters provided by the cabinet order issued in column 3 of paragraph 1 of Article 45 of the Law		Xq1																					
110311090	- Other		X																					
110313000	Of maize (corn)	21.3%	B7		13.3%	10.7%	8.0%	5.3%	2.7%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
110319	Of other cereals																							
	1 Of barley																							
110319110	- 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																					
110319190	- Other		X																					
	2 Of triticale																							
110319210	- 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																					

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	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	
110319.290	- Other		X																					
110319.400	3 Of oats	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
110319.510	4 Of rice - Imported by Japanese Government according to Article 30 of the Law for Stabilization of Supply-Demand and Price of Staple Food (Law No. 113 of 1994), imported to be purchased and sold by Japanese Government in response to a joint application by seller to and purchaser from Japanese Government according to Article 31 of the Law, imported with certification of Minister of Agriculture, Forestry and Fisheries according to the cabinet order concerning rice and others provided by the cabinet order provided in column 3 of paragraph 1 of Article 34 of the Law		Xq1																					
110319.590	- Other		X																					
110319.300	5 Other	17.0%	B5		8.5%	5.7%	2.8%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
1103.20	Pellets																							
110320.110	1 Of wheat - 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																					
110320.190	- Other		X																					
110320.200	2 Of oats	12.0%	B7		7.5%	6.0%	4.5%	3.0%	1.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
110320.310	3 Of maize (corn) or rice (1) Of maize (corn) (2) Of rice	21.3%	B7		13.3%	10.7%	8.0%	5.3%	2.7%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	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		
110320350	<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 in column 3 of paragraph 1 of Article 34 of the Law 		Xq1																						
110320390	<ul style="list-style-type: none"> Other 		X																						
110320410	<ul style="list-style-type: none"> 4 Of barley 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																						
110320490	<ul style="list-style-type: none"> Other 		X																						
110320510	<ul style="list-style-type: none"> 5 Of triticale 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																						
110320590	<ul style="list-style-type: none"> Other 		X																						
110320600	<ul style="list-style-type: none"> 6 Other 	17.0%	B7		10.6%	8.5%	6.4%	4.3%	2.1%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
1104	Cereal grains otherwise worked (for example, fluted, rolled, flaked, pearled, sliced or kibbled), except rice or meslin (100% germ of cereals, whole, rolled, flaked or ground)																								
	<ul style="list-style-type: none"> 1 Of wheat or triticale 2 Of barley 3 Of rye 4 Of oat 5 Of triticale 6 Other 																								
110412000	Of oats	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	
110419	Of other cereals																								

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	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	
110419111	[1] Of wheat <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 		Xq1																					
110419119	- Other		X																					
110419121	[2] Of triticale <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 		Xq1																					
110419129	- Other		X																					
110419210	2 Of maize (corn) or rice (1) Of maize (corn) (2) Of rice	21.3%	B5		10.7%	7.1%	3.6%	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	
110419.250	<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 pursuant to Article 34 of paragraph 1 of Article 34 of the Law</p>	Xq1																						
110419.290	- Other		X																					
110419.410	<p>3 Of barley</p> <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 pursuant to paragraph 3 of Article 45 of the Law</p>	Xq1																						
110419.490	- Other		X																					
110422.000	Other worked grains (for example, hulled, pearled, sliced or kibbled)																							
1104.23	Of oats	12.0%	B10		8.7%	7.6%	6.5%	5.5%	4.4%	3.3%	2.2%	1.1%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
110423.010	Of maize (corn)																							
110423.090	1 Intended for use in the manufacture of cornflakes	16.2%	B7		10.1%	8.1%	6.1%	4.1%	2.0%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
1104.29	2 Other	18.0%	B5		9.0%	6.0%	3.0%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Of other cereals																							
	1 Of wheat or triticale																							
	[1] Of wheat																							

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	As from 19th year	
110429/111	<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 	Xq1																						
110429/119	- Other		X																					
110429/121	[2] Of triticle																							
110429/121	<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 	Xq1																						
110429/129	- Other		X																					
110429/250	2 Of rice																							
110429/250	<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 	Xq1																						
110429/290	- Other		X																					
110429/290	3 Of barley																							

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	As from 19th year	
110429/410	<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 		Xq1																					
110429/490	<ul style="list-style-type: none"> - Other 		X																					
110429/310	<ul style="list-style-type: none"> - Of buckwheat 	17.0%	B5		8.5%	5.7%	2.8%																	
110430/000	Germ of cereals, whole, rolled, flaked or ground	17.0%	R5		14.7%	13.9%	13.1%	12.4%	11.6%	10.8%	10.0%	9.3%	8.5%	8.5%	8.5%	8.5%	8.5%	8.5%	8.5%	8.5%	8.5%	8.5%	8.5%	8.5%
11105	Flour, meal, powder, flakes, granules and pellets of potatoes																							
110510/000	Flour, meal and powder	20.0%	B7		12.5%	10.0%	7.5%	5.0%	2.5%															
110520/000	Flakes, granules and pellets	20.0%	B5		10.0%	6.7%	3.3%																	
11106	Flour, meal and powder of the dried leguminous vegetables of heading 07.13, of sago or of roots or tubers of heading 07.14 or of the products of Chapter 8																							
110610/000	Of the dried leguminous vegetables of heading 07.13	13.6%	B10		9.9%	8.7%	7.4%	6.2%	4.9%	3.7%	2.5%	1.2%												
110620	Of sago or of roots or tubers of heading 07.14																							
	<ul style="list-style-type: none"> - Of manioc 																							
110620/190	<ul style="list-style-type: none"> - Other 	15.0%	R5		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%
110620/200	<ul style="list-style-type: none"> - Other 	21.3%	B5		10.7%	7.1%	3.6%																	
110630	Of the products of Chapter 8																							
	<ul style="list-style-type: none"> - Flour, meal and powder of bananas 																							
110630/190	<ul style="list-style-type: none"> - Other 	15.0%	B5		7.5%	5.0%	2.5%																	
110630/200	<ul style="list-style-type: none"> - Other 	15.0%	B5		7.5%	5.0%	2.5%																	
11107	Malt, whether or not roasted																							
110710	Not roasted																							

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	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		
	<p>- 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 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 international market situation and other relevant conditions (hereunder in this heading referred to as "the Pooled Quota.")</p>																								
110710.011	- Fumigated with peat		Xq2																						
110710.021	- Other		Xq2																						
	- Other																								
110710.019	- Fumigated with peat	21.30 yen/kg	B10		15.49 yen/kg	13.55 yen/kg	11.62 yen/kg	9.68 yen/kg	7.75 yen/kg	5.81 yen/kg	3.87 yen/kg	1.94 yen/kg												Free	
110710.029	- Other		X																						Free
1107.20	Roasted																								
110720.010	- For "the Pooled Quota"		Xq2																						
110720.020	- Other		X																						
11.08	Starches; mulin																								
	Starches																								
1108.11	Wheat starch																								
110811.010	- Imported by Japanese Government according to Article 42 of the Law for Stabilization of Supply-Demand and Price of Staple Food (Law No. 113 of 1994), imported to be purchased and sold by Japanese Government in response to a joint application by seller to and purchaser from Japanese Government according to Article 49 of the Law on Importation of Goods by the 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																						
	- Other																								
110811.090	Maize (corn) starch		X																						
1108.12																									

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	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	
110812.010	- Concerning (1) Maize (corn) starch of subheading 1108.12, (2) Potato starch of subheading 1108.13, (3) Mamee (cassava) starch of subheading 1108.14, (4) Other starches of subheading 1108.19, (5) Inulin of subheading 1108.20, (6) Mixes and doughs for the preparation of bakers' wares of heading 19.05 of subheading 1901.20, (7) Food preparations of subheading 1901.90, (8) (9) (10) (11) and (12) 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 157,000 tons, hereinafter referred to as "the Pooled Quota of starch or similar articles" in this heading or heading 19.01.		Xqj																					
110812.020	- For manufacturing starch, sugar, dextrin, dextrin glue, dissolve starch, roasted starch or starch glue		Xqj																					
110812.090	- Other		X	S																				
1108.13	Potato starch																							
	- For "the Pooled Quota of starch or similar articles"																							
110813.010	- For manufacturing starch, sugar, dextrin, dextrin glue, dissolve starch, roasted starch or starch glue		Xqj																					
110813.020	- Other		Xqj																					
110813.090	- Other		X	S																				
1108.14	Mamee (cassava) starch																							
	- For "the Pooled Quota of starch or similar articles"																							
110814.010	- For manufacturing starch, sugar, dextrin, dextrin glue, dissolve starch, roasted starch or starch glue		Xqj																					
110814.020	- Other		Xqj																					
110814.090	- Other		X	S																				
1108.19	Other starches																							
	- Sago starch																							
	- For "the Pooled Quota of starch or similar articles"																							
110819.011	- For manufacturing starch, sugar, dextrin, dextrin glue, dissolve starch, roasted starch or starch glue		Xqj																					
110819.012	- Other		Xqj																					
110819.019	- Other		X	S																				
	- 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		
110819.091	— For "the Pooled Quota of starch or similar articles" — For manufacturing starch sugar, dextrin, dextrin glue, dissolve starch, roasted starch or starch glue		Xq1																						
110819.092	— Other		Xq1																						
110819.099	— Other		X	S																					
1108.20	Inulin																								
110820.010	— For "the Pooled Quota of starch or similar articles"		Xq1																						
110820.090	— Other		X	S																					
11.09																									
110900.000	Wheat gluten, whether or not dried	21.5%	B10		15.5%	13.6%	11.6%	9.7%	7.7%	5.8%	3.9%	1.9%													
	Chapter 12. Oil seeds and oleaginous fruits, miscellaneous grains, seeds and fruit, industrial or medicinal plants, straws and fodder																								
12.02	Groundnuts, not roasted or otherwise cooked, whether or not shelled or broken																								
1202.30	Seed																								
	— Other																								
120230.091	— In shell	617 yen/kg	B10		448.73 yen/kg	392.64 yen/kg	336.55 yen/kg	280.45 yen/kg	224.36 yen/kg	168.27 yen/kg	112.18 yen/kg	56.09 yen/kg													
120230.099	— Shelled, whether or not broken	617 yen/kg	B10		448.73 yen/kg	392.64 yen/kg	336.55 yen/kg	280.45 yen/kg	224.36 yen/kg	168.27 yen/kg	112.18 yen/kg	56.09 yen/kg													
	— Other																								
1202.41	In shell																								
	— Other																								
120241.099	— Other	617 yen/kg	B10		448.73 yen/kg	392.64 yen/kg	336.55 yen/kg	280.45 yen/kg	224.36 yen/kg	168.27 yen/kg	112.18 yen/kg	56.09 yen/kg													
1202.42	Shelled, whether or not broken																								
	— Other																								
120242.099	— Other	617 yen/kg	B7		385.63 yen/kg	308.50 yen/kg	231.38 yen/kg	154.25 yen/kg	77.13 yen/kg	Free	Free	Free													
12.12	Locust beans, seaweeds and other algae, sugar beet and sugar cane, fresh, chilled, frozen or dried, whether or not ground, fruit stones and kernels and other vegetable products (including unroasted chicory roots of the variety <i>Cichorium intybus sativum</i>) of a kind used primarily for human consumption, not elsewhere specified or included																								
	Seaweeds and other algae																								
1212.21	Fit for human consumption																								
121221.100	1 Formed into rectangular (including square) paper sheets not more than 430 cm ² /piece	1.50 yen/piece	Xb																						
121221.200	2 <i>Porphyra</i> spp. and other seaweeds mixed with <i>Porphyra</i> spp. other than those specified in 1 above	40.0%	Xb																						
	3 Other																								
121221.310	— Hijiki (<i>Hizikia fusiformis</i>)		X																						

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	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	
121221.321	- Wakame (<i>Undaria pinnatifida</i>)		X																					
	-- Dried																							
	-- Other																							
121221.322	--- Preserved in normal temperature		X																					
121221.329	--- Other		X																					
121221.390	- Other	15.0%	Xb																					
	Other																							
1212.99	Other																							
	1 Tubers of Komoyaku (<i>Amarophalloid</i>), whether or not cut, dried or powdered																							
121299.110	- For the quantity (quota) within the limits of a tariff quota stipulated by a cabinet order which is effective at the time of import and under the conditions set out by relevant regulations which are effective at the time of import, on the basis of 267 ton (equivalent quantity, to rice flour converted by the way stipulated by a cabinet order), and also in consideration of the quantity of prospective domestic demand in the current fiscal year (April-March) with deduction of the quantity of prospective domestic production and international market situation and other relevant conditions		Xq1																					
	-- Other	2.79%	R15		2,586.30 yen/kg	2,516.40 yen/kg	2,446.50 yen/kg	2,376.60 yen/kg	2,376.60 yen/kg	2,376.60 yen/kg	2,376.60 yen/kg	2,376.60 yen/kg	2,376.60 yen/kg	2,376.60 yen/kg	2,376.60 yen/kg	2,376.60 yen/kg	2,376.60 yen/kg	2,376.60 yen/kg	2,376.60 yen/kg	2,376.60 yen/kg	2,376.60 yen/kg	2,376.60 yen/kg	2,376.60 yen/kg	2,376.60 yen/kg
1302.19	Chapter 13 Lac, gums, resins and other vegetable saps and extracts																							
1302.19	Vegetable saps and extracts; pectic substances, pectinates and pectates; agar-agar and other mucilages and thickeners, whether or not modified, derived from vegetable products																							
	Vegetable saps and extracts																							
	Other																							
	1 Bases for beverage																							
130219.110	(1) Obtained from a single material of vegetable origin	10.0%	B5		5.0%	3.3%	1.7%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
130219.120	(2) Other	16.5%	B7		10.3%	8.3%	6.2%	4.1%	2.1%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
14.01	Chapter 14 Vegetable planting materials; vegetable products not elsewhere specified or included																							
	Vegetable materials of a kind used primarily for planting (for example, barbasco, radish, roots, tubers, onion, garlic, shallots, bleached or dyed cereal straw, and lime bark)																							
1401.90	Other																							
140190.100	1 Rushes, <i>Shichitri</i> (<i>Cyperus vegetiformis</i>) and <i>Wingarna</i> (<i>Cyperus exaltatus</i>)	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	Free
	SECTION III ANIMAL OR VEGETABLE FATS AND OILS AND THEIR CLEAVAGE PRODUCTS; PREPARED EDIBLE FATS; ANIMAL OR VEGETABLE WAXES																							
	Chapter 15 Animal or vegetable fats and oils and their cleavage products; prepared edible fats; animal or vegetable waxes																							

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	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
15.01	Pig fat (excluding lard) and poultry fat, other than that of heading 02.09 or 15.03																						
1501.10	Lard																						
15010.200	2 Other	8.50 yen/kg	B5		4.25 yen/kg	2.83 yen/kg	1.42 yen/kg	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
1501.20	Other pig fat																						
150120.200	2 Other	8.50 yen/kg	B5		4.25 yen/kg	2.83 yen/kg	1.42 yen/kg	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
15.04	Fats and oils and their fractions, of fish or marine mammals, whether or not refined, but not chemically modified																						
1504.30	Fats and oils and their fractions, of marine mammals																						
150430.010	1 Whale oil		X																				
15.07	Soyabean oil and its fractions, whether or not refined, but not chemically modified																						
1507.10	Crude oil, whether or not degummed																						
150710.100	1 Of an acid value exceeding 0.6	10.90 yen/kg	B5		5.43 yen/kg	3.63 yen/kg	1.82 yen/kg	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
150710.200	2 Other	13.20 yen/kg	B5		6.60 yen/kg	4.40 yen/kg	2.20 yen/kg	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
150790.000	Other	13.20 yen/kg	B5		6.60 yen/kg	4.40 yen/kg	2.20 yen/kg	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
15.08	Groundnut oil and its fractions, whether or not refined, but not chemically modified																						
1508.10	Crude oil																						
150810.100	1 Of an acid value exceeding 0.6	8.50 yen/kg	B10		6.18 yen/kg	5.41 yen/kg	4.64 yen/kg	3.86 yen/kg	3.09 yen/kg	2.32 yen/kg	1.55 yen/kg	0.77 yen/kg	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
150810.200	2 Other	10.40 yen/kg	B10		7.56 yen/kg	6.62 yen/kg	5.67 yen/kg	4.73 yen/kg	3.78 yen/kg	2.84 yen/kg	1.89 yen/kg	0.95 yen/kg	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
150890.000	Other	10.40 yen/kg	B10		7.56 yen/kg	6.62 yen/kg	5.67 yen/kg	4.73 yen/kg	3.78 yen/kg	2.84 yen/kg	1.89 yen/kg	0.95 yen/kg	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
15.12	Sunflower-seed, safflower or cottonseed oil and fractions thereof, whether or not refined, but not chemically modified																						
	Sunflower-seed or safflower oil and fractions thereof																						
1512.11	Crude oil																						
151211.110	1 Of an acid value exceeding 0.6 - Sunflower-seed oil	8.50 yen/kg	B5		4.25 yen/kg	2.83 yen/kg	1.42 yen/kg	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																						
151211.120	- Sunflower-seed oil	10.40 yen/kg	B5		5.20 yen/kg	3.47 yen/kg	1.73 yen/kg	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
151211.220	- Safflower oil	10.40 yen/kg	B5		5.20 yen/kg	3.47 yen/kg	1.73 yen/kg	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
1512.19	Other																						
151219.010	- Sunflower-seed oil and its fractions Cottonseed oil and its fractions	10.40 yen/kg	B5		5.20 yen/kg	3.47 yen/kg	1.73 yen/kg	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
1512.21	Crude oil, whether or not gossypol has been removed																						
151221.090	- Other	8.50 yen/kg	B5		4.25 yen/kg	2.83 yen/kg	1.42 yen/kg	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
1512.29	Other																						
151229.090	- Other	8.50 yen/kg	B8		5.67 yen/kg	4.72 yen/kg	3.78 yen/kg	2.83 yen/kg	1.89 yen/kg	0.94 yen/kg	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	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	
15.14	Rape, colza or mustard oil and fractions thereof, whether or not refined, but not chemically modified																							
	Low erucic acid rape or colza oil and its fractions																							
1514.11	Crude oil																							
151411.100	1 Of an acid value exceeding 0.6	10.90 yen/kg	B5		5.45 yen/kg	3.63 yen/kg	1.82 yen/kg	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
151411.200	2 Other	13.20 yen/kg	B5		6.60 yen/kg	4.40 yen/kg	2.20 yen/kg	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
151419.000	Other	13.20 yen/kg	B5		6.60 yen/kg	4.40 yen/kg	2.20 yen/kg	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Other																							
1514.91	Crude oil																							
151491.100	1 Of an acid value exceeding 0.6	10.90 yen/kg	B5		5.45 yen/kg	3.63 yen/kg	1.82 yen/kg	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
151491.200	2 Other	13.20 yen/kg	B5		6.60 yen/kg	4.40 yen/kg	2.20 yen/kg	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
151499.000	Other	13.20 yen/kg	B5		6.60 yen/kg	4.40 yen/kg	2.20 yen/kg	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
15.15	Other fixed vegetable fats and oils (including jojoba oil) and their fractions, whether or not refined, but not chemically modified																							
	Linseed oil and its fractions																							
151511.000	Crude oil	5.0% or 5.50 yen/kg, whichever is the greater	B5		2.5% or 2.75 yen/kg, whichever is the greater	1.7% or 1.83 yen/kg, whichever is the greater	0.8% or 0.92 yen/kg, whichever is the greater	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
151519.000	Other	5.0% or 5.50 yen/kg, whichever is the greater	B5		2.5% or 2.75 yen/kg, whichever is the greater	1.7% or 1.83 yen/kg, whichever is the greater	0.8% or 0.92 yen/kg, whichever is the greater	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Mazez (corn) oil and its fractions																							
1515.21	Crude oil																							
151521.100	1 Of an acid value exceeding 0.6	5 yen/kg	B10		3.64 yen/kg	3.18 yen/kg	2.73 yen/kg	2.27 yen/kg	1.82 yen/kg	1.36 yen/kg	0.91 yen/kg	0.45 yen/kg	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
151521.200	2 Other	10.40 yen/kg	B10		7.56 yen/kg	6.62 yen/kg	5.67 yen/kg	4.73 yen/kg	3.78 yen/kg	2.84 yen/kg	1.89 yen/kg	0.95 yen/kg	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
151529.000	Other	10.40 yen/kg	B10		7.56 yen/kg	6.62 yen/kg	5.67 yen/kg	4.73 yen/kg	3.78 yen/kg	2.84 yen/kg	1.89 yen/kg	0.95 yen/kg	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
1515.50	Sesame oil and its fractions																							
151550.100	1 Of an acid value exceeding 0.6	8.50 yen/kg	B5		4.25 yen/kg	2.83 yen/kg	1.42 yen/kg	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
151550.200	2 Other	10.40 yen/kg	B7		6.50 yen/kg	5.20 yen/kg	3.90 yen/kg	2.60 yen/kg	1.30 yen/kg	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
1515.90	Other																							
	4 Other																							
	(1) Of an acid value exceeding 0.6																							
151590.410	- Rice bran oil and its fractions	8.50 yen/kg	B10		6.18 yen/kg	5.41 yen/kg	4.64 yen/kg	3.86 yen/kg	3.09 yen/kg	2.32 yen/kg	1.55 yen/kg	0.77 yen/kg	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
151590.510	- Other	8.50 yen/kg	B3		2.13 yen/kg	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	(2) Other																							
151590.420	- Rice bran oil and its fractions	10.40 yen/kg	B10		7.56 yen/kg	6.62 yen/kg	5.67 yen/kg	4.73 yen/kg	3.78 yen/kg	2.84 yen/kg	1.89 yen/kg	0.95 yen/kg	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
151590.520	- Other	10.40 yen/kg	B3		2.60 yen/kg	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
15.17	Margarine, edible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this Chapter, other than edible fats or oils or their fractions of heading 15.16																							

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	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		
151710.000	Margarine, excluding liquid margarine	29.8%	B5		14.9%	9.9%	5.0%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free		
1517.90	Other																								
151790.290	2 Mixtures of vegetable fats and oils and their fractions, partly or wholly hydrogenated, lime-stabilised, re-esterified or re-refined, whether or not extended or further prepared, not otherwise prepared																								
151790.400	(2) Other	13.20 yen/kg	B10		9.60 yen/kg	8.40 yen/kg	7.20 yen/kg	6.00 yen/kg	4.80 yen/kg	3.60 yen/kg	2.40 yen/kg	1.20 yen/kg	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free		
151790.900	4 Shortening	12.8%	B5		6.4%	4.3%	2.1%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free		
1521	5 Other	21.3%	B5		10.7%	7.1%	3.6%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free		
1521.90	Vegetable waxes (other than triglycerides), beeswax, other insect waxes and spermaceti, whether or not refined or coloured																								
152190.010	Other																								
152190.010	1 Beeswax or spermaceti																								
152190.010	• Beeswax	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		
SECTION IV PREPARED FOODSTUFFS, BEVERAGES, SPIRITS AND VINEGAR, TOBACCO AND MANUFACTURED TOBACCO SUBSTITUTES																									
Chapter 16 Preparations of meat, of fish or of crustaceans, molluscs or other aquatic invertebrates																									
16.01																									
160100.000	Sausages and similar products, of meat, meat offal or blood, food preparations based on these products	10.0%	B5		5.0%	3.3%	1.7%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
16.02	Other prepared or preserved meat, meat offal or blood																								
160210.000	Homogenised preparations	21.3%	B15		17.3%	16.0%	14.6%	13.3%	12.0%	10.7%	9.3%	8.0%	6.7%	5.3%	4.0%	2.7%	1.3%	Free	Free	Free	Free	Free	Free	Free	
1602.20	Of liver of any animal																								
160220.010	1 Of bovine animals or swine	21.3%	B15		17.3%	16.0%	14.6%	13.3%	12.0%	10.7%	9.3%	8.0%	6.7%	5.3%	4.0%	2.7%	1.3%	Free	Free	Free	Free	Free	Free	Free	
1602.31	Of poultry of heading 01.05																								
1602.31	Of turkeys																								
1602.31	2 Other																								
160231.210	(1) Containing meat or meat offal of bovine animals or swine	21.3%	B10		15.5%	13.6%	11.6%	9.7%	7.7%	5.8%	3.9%	1.9%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
1602.32	Of fowls of the species <i>Gallus domesticus</i>																								
1602.32	2 Other																								
160232.210	(1) Containing meat or meat offal of bovine animals or swine	21.3%	B10		15.5%	13.6%	11.6%	9.7%	7.7%	5.8%	3.9%	1.9%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
160232.290	(2) Other	6.0%	B5*		2.9%	1.9%	1.0%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
1602.39	Other																								
1602.39	2 Other																								
160239.210	(1) Containing meat or meat offal of bovine animals or swine	21.3%	B10		15.5%	13.6%	11.6%	9.7%	7.7%	5.8%	3.9%	1.9%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
160239.210	(1) Containing meat or meat offal of bovine animals or swine	21.3%	B10		15.5%	13.6%	11.6%	9.7%	7.7%	5.8%	3.9%	1.9%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
1602.41	Of swine																								
1602.41	Hams and cuts thereof																								

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	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	
160241.011	1 Ham or bacon, excluding those sterilised, pressed and formed ham consisting of meat or meat offal of swine and binding materials; other prepared or preserved products consisting solely of meat or meat offal of swine, a piece of which weighs not less than 10 g, whether or not containing seasonings, spices or similar ingredients	Per each kilogramme, more than the gate price of processed meat of swine, in value for customs duty obtained by multiplying the standard import price of processed pig by 1.5 and the value obtained by multiplying the value for customs duty by 0.6	B10**	SG3, S	B10**	B10**	B10**	B10**	B10**	B10**	B10**	B10**	B10**	B10**	B10**	B10**	B10**	B10**	B10**	B10**	B10**	B10**	B10**	Free
160241.019	(2) Each kilogramme, more than the gate price of processed meat of swine, in value for customs duty	8.5%	B10***	SG3, S	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
160241.090	2 Other	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
1602.42	Shoulders and cuts thereof																							
	1 Ham or bacon, excluding those sterilised, pressed and formed ham consisting of meat or meat offal of swine and binding materials; other prepared or preserved products consisting solely of meat or meat offal of swine, a piece of which weighs not less than 10 g, whether or not containing seasonings, spices or similar ingredients																							
160242.011	(1) Each kilogramme, not more than the gate price of processed meat of swine, in value for customs duty	Per each kilogramme, the difference between the value obtained by multiplying the 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**	Free
160242.019	(2) Each kilogramme, more than the gate price of processed meat of swine, in value for customs duty	8.5%	B10***	SG3, S	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
160242.090	2 Other	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

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	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	
1602.49	Other, including mixtures																							
	2 Other																							
	(1) Ham or bacon, excluding those sterilised, pressed and formed in ham consisting of meat or meat of swine and a binding material, or (2) Cured, salted or preserved products consisting solely of meat or meat offal of swine, a piece of which weighs not less than 10 g, whether or not containing seasonings, spices or similar ingredients																							
160249.210	[1] Each kilogramme, not more than the gate price of processed meat of swine, in value for customs duty	Per each kilogramme, the difference between the value obtained by multiplying the standard import price of processed meat of swine 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
160249.220	[2] Each kilogramme, more than the gate price of processed meat of swine, in value for customs duty	8.5%	B10***	SG3, S	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
160249.290	(2) Other	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
1602.50	Of bovine animals																							
	2 Other																							
	(1) Internal organs and tongues of bovine animals																							
160250.210	- In airtight containers, containing vegetables	21.3%	B15		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
	- Other																							
160250.291	-- Simply boiled in water	25.0%	B15		20.3%	18.8%	17.2%	15.6%	14.1%	12.5%	10.9%	9.4%	7.8%	6.3%	4.7%	3.1%	1.6%	Free	Free	Free	Free	Free	Free	Free
	-- Other																							
160250.292	--- In airtight containers	21.3%	B15		17.3%	16.0%	14.6%	13.3%	12.0%	10.7%	9.3%	8.0%	6.7%	5.3%	4.0%	2.7%	1.3%	Free	Free	Free	Free	Free	Free	Free
160250.299	--- Other	21.3%	B15		17.3%	16.0%	14.6%	13.3%	12.0%	10.7%	9.3%	8.0%	6.7%	5.3%	4.0%	2.7%	1.3%	Free	Free	Free	Free	Free	Free	Free
	(2) Other																							
	A Containing less than 30% by weight of a meat and edible meat offal other than internal organs and tongues																							
	- In airtight containers, containing vegetables																							
160250.310	-- Containing rice	21.3%	B10		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
160250.320	-- 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

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	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
	- Other																						
	- Containing rice																						
160250.331	- In airtight containers	21.3%	B10		15.5%	13.6%	11.6%	9.7%	7.7%	5.8%	3.9%	1.9%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
160250.339	- 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
	- Other																						
160250.391	- In airtight containers	21.3%	B10		15.5%	13.6%	11.6%	9.7%	7.7%	5.8%	3.9%	1.9%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
160250.399	- Other	21.3%	B10		15.5%	13.6%	11.6%	9.7%	7.7%	5.8%	3.9%	1.9%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	B Other																						
	(a) Dried after simply boiled in water																						
	- In airtight containers																						
160250.410	- Not chilled or frozen	25.0%	B15		20.3%	18.8%	17.2%	15.6%	14.1%	12.5%	10.9%	9.4%	7.8%	6.3%	4.7%	3.1%	1.6%	Free	Free	Free	Free	Free	Free
160250.420	- Other	25.0%	B15		20.3%	18.8%	17.2%	15.6%	14.1%	12.5%	10.9%	9.4%	7.8%	6.3%	4.7%	3.1%	1.6%	Free	Free	Free	Free	Free	Free
160250.490	- Other	21.3%	B15		17.3%	16.0%	14.6%	13.3%	12.0%	10.7%	9.3%	8.0%	6.7%	5.3%	4.0%	2.7%	1.3%	Free	Free	Free	Free	Free	Free
	(b) Beef jerky																						
	- In airtight containers																						
160250.510	- Not chilled or frozen	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
160250.520	- 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
160250.590	- Other	10.0%	B15		8.1%	7.5%	6.9%	6.3%	5.6%	5.0%	4.4%	3.8%	3.1%	2.5%	1.9%	1.3%	0.6%	Free	Free	Free	Free	Free	Free
160250.600	(c) Corned beef	21.3%	B15		17.3%	16.0%	14.6%	13.3%	12.0%	10.7%	9.3%	8.0%	6.7%	5.3%	4.0%	2.7%	1.3%	Free	Free	Free	Free	Free	Free
	(d) Other																						
160250.700	In airtight containers, containing vegetables	21.3%	B15		17.3%	16.0%	14.6%	13.3%	12.0%	10.7%	9.3%	8.0%	6.7%	5.3%	4.0%	2.7%	1.3%	Free	Free	Free	Free	Free	Free
	In airtight containers, otherwise containing vegetables, but not chilled or frozen																						
160250.810	- Simply boiled in water	45.0%	B15		36.6%	33.8%	30.9%	28.1%	25.3%	22.5%	19.7%	16.9%	14.1%	11.3%	8.4%	5.6%	2.8%	Free	Free	Free	Free	Free	Free
160250.890	- Other	38.3%	B15		31.1%	28.7%	26.3%	23.9%	21.5%	19.2%	16.8%	14.4%	12.0%	9.6%	7.2%	4.8%	2.4%	Free	Free	Free	Free	Free	Free
	Other																						
160250.910	- Simply boiled in water	50.0%	B15		40.6%	37.5%	34.4%	31.3%	28.1%	25.0%	21.9%	18.8%	15.6%	12.5%	9.4%	6.3%	3.1%	Free	Free	Free	Free	Free	Free
	- Other																						
160250.991	- In airtight containers	50.0%	B15		40.6%	37.5%	34.4%	31.3%	28.1%	25.0%	21.9%	18.8%	15.6%	12.5%	9.4%	6.3%	3.1%	Free	Free	Free	Free	Free	Free
160250.999	- Other	50.0%	B15		40.6%	37.5%	34.4%	31.3%	28.1%	25.0%	21.9%	18.8%	15.6%	12.5%	9.4%	6.3%	3.1%	Free	Free	Free	Free	Free	Free
1602.90	Other, including preparations of blood of any animal																						
	2 Other																						
160290.210	(1) Containing meat or meat offal of bovine animals or swine	21.3%	B10		15.5%	13.6%	11.6%	9.7%	7.7%	5.8%	3.9%	1.9%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
160290.290	(2) Other	6.0%	B10		4.4%	3.8%	3.3%	2.7%	2.2%	1.6%	1.1%	0.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
1603.00	Extracts and juices of meat, fish or crustaceans, molluscs or other aquatic invertebrates																						
160300.010	1 Extracts and juices of meat	12.0%	B5		6.0%	4.0%	2.0%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	As from 19th year
16.04	Prepared or preserved fish, eviscerated and caviar substitutes prepared from fish eggs																						
	Fish, whole or in pieces, but not minced																						
1604.13	Sardines, sardineella and brisling or sprats																						
160413.090	- Other	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
160415.000	Mackerel	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
16.05	Crustaceans, molluscs and other aquatic invertebrates, prepared or preserved																						
1605.10	Crab																						
	2 Other																						
160510.021	- Containing rice	9.6%	B10	7.0%	6.1%	5.2%	4.4%	3.5%	2.6%	1.7%	0.9%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Shrimps and prawns																						
1605.21	Not in airtight container																						
	2 Other																						
160521.021	- Containing rice	5.3%	B10	3.9%	3.4%	2.9%	2.4%	1.9%	1.4%	1.0%	0.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
1605.29	Other																						
	2 Other																						
160529.021	- Containing rice	5.3%	B10	3.9%	3.4%	2.9%	2.4%	1.9%	1.4%	1.0%	0.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Molluscs																						
1605.54	Cuttle fish and squid																						
160554.100	1 - Smoked																						
	- In airtight containers																						
	-- Containing rice	6.7%	B10	4.9%	4.3%	3.7%	3.0%	2.4%	1.8%	1.2%	0.6%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	-- Other	6.7%	B10	4.9%	4.3%	3.7%	3.0%	2.4%	1.8%	1.2%	0.6%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	- Other																						
	-- Containing rice	6.7%	B10	4.9%	4.3%	3.7%	3.0%	2.4%	1.8%	1.2%	0.6%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	-- 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	Free
	2 Other																						
	- In airtight containers																						
160554.911	-- Containing rice	10.5%	B10	7.6%	6.7%	5.7%	4.8%	3.8%	2.9%	1.9%	1.0%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
160554.919	-- Other	10.5%	B10	7.6%	6.7%	5.7%	4.8%	3.8%	2.9%	1.9%	1.0%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	- Other																						
160554.991	-- Containing rice	10.5%	B10	7.6%	6.7%	5.7%	4.8%	3.8%	2.9%	1.9%	1.0%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
160554.999	-- Other	10.5%	B5	5.3%	3.5%	1.8%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Chapter 17 Sugars and sugar confectionery																						
17.01	Cane or beet sugar and chemically pure sucrose, in solid form																						
	Raw sugar not containing added flavouring or colouring matter																						
1701.12	Beet sugar																						

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	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		
170112.100	1 Whose content of sucrose by weight, in the dry state, corresponds to a polarimetric reading of less than 98.5° 2 Other		X	S																					
170112.200	2 Other		X	S																					
170113.000	Cane sugar specified in Subheading Note 2 to this Chapter	35.30 yen/kg	PIC	PIC-7	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC
170114	Other cane sugar																								
	1 Whose content of sucrose by weight, in the dry state, corresponds to a polarimetric reading of less than 98.5°																								
170114.110	(1) Sugar centrifugal		X	S																					
170114.190	(2) Other	35.30 yen/kg	PIC	PIC-7	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC
170114.200	2 Other		X	S																					
170191.000	Other																								
170191.000	Containing added flavouring or colouring matter		X	S																					
170199	Other																								
170199.100	1 Rock candy, cube sugar, loaf sugar and similar sugar		X	S																					
170199.200	2 Other		X	S																					
1702	Other sugars, including chemically pure lactose, maltose, glucose and fructose, in solid form; sugar syrups not containing added flavouring or colouring matter; artificial honey, whether or not mixed with natural honey; caramel																								
1702.20	Maple sugar and maple syrup																								
170220.100	1 Maple sugar	20.80 yen/kg	R16		13.00 yen/kg	10.40 yen/kg	10.40 yen/kg	10.40 yen/kg	10.40 yen/kg	10.40 yen/kg	10.40 yen/kg	10.40 yen/kg	10.40 yen/kg	10.40 yen/kg	10.40 yen/kg	10.40 yen/kg	10.40 yen/kg	10.40 yen/kg	10.40 yen/kg	10.40 yen/kg	10.40 yen/kg	10.40 yen/kg	10.40 yen/kg	10.40 yen/kg	10.40 yen/kg
170220.200	2 Maple syrup	17.5% or 13.50 yen/kg, whichever is the greater	R16		10.9% or 8.44 yen/kg, whichever is the greater	8.8% or 6.75 yen/kg, whichever is the greater	8.8% or 6.75 yen/kg, whichever is the greater	8.8% or 6.75 yen/kg, whichever is the greater	8.8% or 6.75 yen/kg, whichever is the greater	8.8% or 6.75 yen/kg, whichever is the greater	8.8% or 6.75 yen/kg, whichever is the greater	8.8% or 6.75 yen/kg, whichever is the greater	8.8% or 6.75 yen/kg, whichever is the greater	8.8% or 6.75 yen/kg, whichever is the greater	8.8% or 6.75 yen/kg, whichever is the greater	8.8% or 6.75 yen/kg, whichever is the greater	8.8% or 6.75 yen/kg, whichever is the greater	8.8% or 6.75 yen/kg, whichever is the greater	8.8% or 6.75 yen/kg, whichever is the greater	8.8% or 6.75 yen/kg, whichever is the greater	8.8% or 6.75 yen/kg, whichever is the greater	8.8% or 6.75 yen/kg, whichever is the greater	8.8% or 6.75 yen/kg, whichever is the greater	8.8% or 6.75 yen/kg, whichever is the greater	
1702.30	Glucose and glucose syrup, not containing fructose or containing in the dry state less than 20% by weight of fructose																								
170230.100	1 Containing added flavouring or colouring matter	20.8% or 23 yen/kg, whichever is the greater	R17		23.7% or 18.30 yen/kg, whichever is the greater	21.7% or 16.73 yen/kg, whichever is the greater	19.6% or 15.16 yen/kg, whichever is the greater	17.6% or 13.59 yen/kg, whichever is the greater	15.6% or 12.02 yen/kg, whichever is the greater	13.5% or 10.45 yen/kg, whichever is the greater	11.5% or 8.89 yen/kg, whichever is the greater	9.5% or 7.32 yen/kg, whichever is the greater	7.5% or 5.75 yen/kg, whichever is the greater	7.5% or 5.75 yen/kg, whichever is the greater	7.5% or 5.75 yen/kg, whichever is the greater	7.5% or 5.75 yen/kg, whichever is the greater	7.5% or 5.75 yen/kg, whichever is the greater	7.5% or 5.75 yen/kg, whichever is the greater	7.5% or 5.75 yen/kg, whichever is the greater	7.5% or 5.75 yen/kg, whichever is the greater	7.5% or 5.75 yen/kg, whichever is the greater	7.5% or 5.75 yen/kg, whichever is the greater	7.5% or 5.75 yen/kg, whichever is the greater	7.5% or 5.75 yen/kg, whichever is the greater	7.5% or 5.75 yen/kg, whichever is the greater
	2 Other																								
170230.210	(1) Containing added sugar		X																						
	(2) Other																								
170230.221	A Refined		X																						
170230.229	B Other		X																						
1702.40	Glucose and glucose syrup, containing in the dry state at least 20% but less than 50% by weight of fructose, excluding invert sugar																								

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	As from 19th year	
170240.100	1 Containing added flavouour or colouring matter	29.8% or 23 yen/kg, whichever is the greater	R17		23.7% or 18.30 yen/kg, whichever is the greater	21.7% or 16.73 yen/kg, whichever is the greater	19.6% or 15.16 yen/kg, whichever is the greater	17.6% or 13.59 yen/kg, whichever is the greater	15.6% or 12.02 yen/kg, whichever is the greater	13.5% or 10.45 yen/kg, whichever is the greater	11.5% or 8.89 yen/kg, whichever is the greater	9.5% or 7.32 yen/kg, whichever is the greater	7.5% or 5.75 yen/kg, whichever is the greater	7.5% or 5.75 yen/kg, whichever is the greater	7.5% or 5.75 yen/kg, whichever is the greater	7.5% or 5.75 yen/kg, whichever is the greater	7.5% or 5.75 yen/kg, whichever is the greater	7.5% or 5.75 yen/kg, whichever is the greater	7.5% or 5.75 yen/kg, whichever is the greater	7.5% or 5.75 yen/kg, whichever is the greater	7.5% or 5.75 yen/kg, whichever is the greater	7.5% or 5.75 yen/kg, whichever is the greater	7.5% or 5.75 yen/kg, whichever is the greater	7.5% or 5.75 yen/kg, whichever is the greater
170240.210	2 Other		X																					
170240.220	- Containing added sugar		X																					
1702.60	- Other		X																					
170260.100	Other fructose and fructose syrup, containing in the dry state more than 50% by weight of fructose, excluding invert sugar																							
170260.100	1 Containing added flavouour or colouring matter	29.8% or 23 yen/kg, whichever is the greater	R17		23.7% or 18.30 yen/kg, whichever is the greater	21.7% or 16.73 yen/kg, whichever is the greater	19.6% or 15.16 yen/kg, whichever is the greater	17.6% or 13.59 yen/kg, whichever is the greater	15.6% or 12.02 yen/kg, whichever is the greater	13.5% or 10.45 yen/kg, whichever is the greater	11.5% or 8.89 yen/kg, whichever is the greater	9.5% or 7.32 yen/kg, whichever is the greater	7.5% or 5.75 yen/kg, whichever is the greater	7.5% or 5.75 yen/kg, whichever is the greater	7.5% or 5.75 yen/kg, whichever is the greater	7.5% or 5.75 yen/kg, whichever is the greater	7.5% or 5.75 yen/kg, whichever is the greater	7.5% or 5.75 yen/kg, whichever is the greater	7.5% or 5.75 yen/kg, whichever is the greater	7.5% or 5.75 yen/kg, whichever is the greater	7.5% or 5.75 yen/kg, whichever is the greater	7.5% or 5.75 yen/kg, whichever is the greater	7.5% or 5.75 yen/kg, whichever is the greater	7.5% or 5.75 yen/kg, whichever is the greater
170260.210	2 Other		X																					
170260.220	- Containing added sugar		X																					
1702.90	- Other		X																					
170290.110	Other, including invert sugar and other sugar and sugar syrup blends containing in the dry state 50% by weight of fructose																							
170290.110	1 Sugar		X	S																				
170290.190	- Sugar centrifugal	29.8%	B10		21.7%	19.0%	16.3%	13.5%	10.8%	8.1%	5.4%	2.7%												
170290.210	2 Sugar syrup																							
170290.211	- Of sugar centrifugal		X	S																				
170290.219	- Other	29.8% or 23 yen/kg, whichever is the greater	PIC	P(C+S)																				
170290.290	3 Artificial honey and Caramel																							
170290.290	- Artificial honey	50.0% or 25 yen/kg, whichever is the greater	B10		36.4% or 18.18 yen/kg, whichever is the greater	31.8% or 15.91 yen/kg, whichever is the greater	27.3% or 13.64 yen/kg, whichever is the greater	22.7% or 11.36 yen/kg, whichever is the greater	18.2% or 9.09 yen/kg, whichever is the greater	13.6% or 6.82 yen/kg, whichever is the greater	9.1% or 4.55 yen/kg, whichever is the greater	4.5% or 2.27 yen/kg, whichever is the greater												
170290.300	- Caramel	50.0% or 25 yen/kg, whichever is the greater	B10		36.4% or 18.18 yen/kg, whichever is the greater	31.8% or 15.91 yen/kg, whichever is the greater	27.3% or 13.64 yen/kg, whichever is the greater	22.7% or 11.36 yen/kg, whichever is the greater	18.2% or 9.09 yen/kg, whichever is the greater	13.6% or 6.82 yen/kg, whichever is the greater	9.1% or 4.55 yen/kg, whichever is the greater	4.5% or 2.27 yen/kg, whichever is the greater												
170290.420	4 Hi-dexte-molasses																							
170290.420	(2) Other	21.3%	B5		18.4%	17.4%	16.5%	15.5%	14.5%	13.6%	12.6%	11.6%												
170290.510	5 Other																							
170290.510	(1) Containing added flavouour or colouring matter	29.8% or 23 yen/kg, whichever is the greater	B10		21.7% or 16.73 yen/kg, whichever is the greater	19.0% or 14.64 yen/kg, whichever is the greater	16.3% or 12.55 yen/kg, whichever is the greater	13.5% or 10.45 yen/kg, whichever is the greater	10.8% or 8.36 yen/kg, whichever is the greater	8.1% or 6.27 yen/kg, whichever is the greater	5.4% or 4.18 yen/kg, whichever is the greater	2.7% or 2.09 yen/kg, whichever is the greater												
170290.510	(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
170290.521	A Containing added sugar		X	S																			
	B Other																						
170290.522	(a) Sorbose	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
170290.523	(b) Maltose	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
170290.529	(c) Other		X																				
17.03	Molasses resulting from the extraction or refining of sugar																						
1703.10	Cane molasses																						
	2 Other																						
170310.090	- Other	15.30 yen/kg	B5		7.65 yen/kg	5.10 yen/kg	2.35 yen/kg	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
1703.90	Other																						
	2 Other																						
170390.090	- Other	15.30 yen/kg	B10		11.13 yen/kg	9.74 yen/kg	8.35 yen/kg	6.95 yen/kg	5.56 yen/kg	4.17 yen/kg	2.78 yen/kg	1.39 yen/kg	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
17.04	Sugar confectionery (including white chocolate), not containing cocoa																						
170410.000	Chewing gum, whether or not sugar-coated	24.0%	B10		17.5%	15.3%	13.1%	10.9%	8.7%	6.5%	4.4%	2.2%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
1704.90	Other																						
	2 Other																						
170490.210	- Candies	25.0%	B10		18.2%	15.9%	13.6%	11.4%	9.1%	6.8%	4.5%	2.3%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
170490.220	- Caramels	25.0%	B10		18.2%	15.9%	13.6%	11.4%	9.1%	6.8%	4.5%	2.3%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
170490.230	- White chocolate	25.0%	B10		18.2%	15.9%	13.6%	11.4%	9.1%	6.8%	4.5%	2.3%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
170490.290	- Other	25.0%	B10		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
	Chapter 18 Cocoa and cocoa preparations																						
18.03	Cocoa paste, whether or not defatted																						
180320.000	Wholly or partly defatted	10.0%	B5		5.0%	3.3%	1.7%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
18.05	Chocolate and other food preparations containing cocoa																						
1805.10	Cocoa powder, containing added sugar or other sweetening matter																						
180510.100	1 Containing added sugar	29.8%	P1C	P1C-7																			
1805.20	Other preparations in blocks, slabs or bars weighing more than 2 kg or in liquid, paste, powder, granular or other bulk form in containers or immediate packings, of a content exceeding 2 kg																						
	1 Food preparations of goods of headings 04.01 to 04.04, containing cocoa powder in a proportion by weight of less than 10%																						
	(1) Containing not less than 30% of natural milk constituents by weight, calculated on the dry matter, excluding whipped cream in pressurised containers																						
180520.311	- For "the Pooled Quota of other milk products"	21.0%	R6		15.8%	14.0%	12.3%	10.5%	10.5%	10.5%	10.5%	10.5%	10.5%	10.5%	10.5%	10.5%	10.5%	10.5%	10.5%	10.5%	10.5%	10.5%	10.5%
180520.319	- Other		X	S																			

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	As from 19th year		
180620/321	(2) Other																								
180620/322	A Containing added sugar	23.8%	B10	S	17.3%	15.1%	13.0%	10.8%	8.7%	6.5%	4.3%	2.2%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	B Other	21.3%	B5	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%	
	2 Other																								
	(1) Containing added sugar																								
	A Chewing gum and other sugar confectionery, preparations in blocks, slabs, bars and paste																								
180620/111	- Chewing gum and other sugar confectionery, foods, the largest single ingredient of which is sugar by weight	29.8%	B10		21.7%	19.0%	16.3%	13.5%	10.8%	8.1%	5.4%	2.7%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
180620/119	- Other	29.8%	B10		21.7%	19.0%	16.3%	13.5%	10.8%	8.1%	5.4%	2.7%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
180620/190	B Other	28.0%	B10		20.4%	17.8%	15.3%	12.7%	10.2%	7.6%	5.1%	2.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
180620/210	(2) Other																								
	- 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 in consideration of demand for supply of processed milk and sweet food products for manufacture of chocolate in the current fiscal year (April-March) and other relevant conditions																								
	Xq2																								
180620/290	- Other																								
	-- Intended for use as materials for chocolate	21.3%	PIC	PIC-9, S	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC
	-- Other	21.3%	PIC	PIC-8, S	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC
	Other, in blocks, slabs or bars																								
180631/000	Filled	10.0%	B10		7.3%	6.4%	5.5%	4.5%	3.6%	2.7%	1.8%	0.9%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
1806/32	Not filled																								
180632/100	1 Chocolate confectionery	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	
	2 Other																								
	(1) Containing added sugar																								
180632/211	- Chewing gum and other sugar confectionery, foods, the largest single ingredient of which is sugar by weight	29.8%	B10		21.7%	19.0%	16.3%	13.5%	10.8%	8.1%	5.4%	2.7%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
180632/219	- Other	29.8%	B10		21.7%	19.0%	16.3%	13.5%	10.8%	8.1%	5.4%	2.7%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
180632/220	(2) Other	21.3%	B5		10.7%	7.1%	3.6%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
1806/90	Other																								
180690/100	1 Chocolate confectionery	10.0%	B10		7.3%	6.4%	5.5%	4.5%	3.6%	2.7%	1.8%	0.9%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	2 Other																								

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	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	
180690.311	(1) Food preparations of goods of headings 04.01 to 04.04, containing cocoa powder in a proportion by weight of less than 10% A. Containing not less than 30% of natural milk constituents by weight, calculated on the dry matter, excluding whipped cream in pressurised containers	21.0%	R6		15.8%	14.0%	12.3%	10.3%	10.5%	10.5%	10.5%	10.5%	10.5%	10.5%	10.5%	10.5%	10.5%	10.5%	10.5%	10.5%	10.5%	10.5%	10.5%	10.5%
180690.319	- Other		X	S																				
180690.321	B. Other	23.8%	B7		14.9%	11.9%	8.9%	6.0%	3.0%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
180690.322	(a) Containing added sugar	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%
	(b) Other																							
	(2) Other																							
180690.211	A. Containing added sugar - Chewing gum and other sugar confectionery; foods, the largest single ingredient of which is sugar by weight	29.8%	B10		21.7%	19.0%	16.3%	13.5%	10.8%	8.1%	5.4%	2.7%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
180690.219	- Other	29.8%	B10		21.7%	19.0%	16.3%	13.5%	10.8%	8.1%	5.4%	2.7%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
180690.220	B. Other	21.3%	B10	S	15.5%	13.6%	11.6%	9.7%	7.7%	5.8%	3.9%	1.9%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Chapter 19 Preparations of cereals, flour, starch or milk; pastrycooks' products																							
19.01	Malt extract; food preparations of flour, groats, meal, starch or malt extract, not containing cocoa or containing less than 40% by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included; food preparations of goods of headings 04.01 to 04.04, not containing cocoa or containing less than 3% by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included																							
1901.10	Preparations suitable for infants or young children, put up for retail sale																							
	1. Food preparations of goods of headings 04.01 to 04.04, containing not less than 30% of natural milk constituents by weight, calculated on the dry matter (1) Of a milkfat content, by weight, not exceeding 36%																							
190110.111	- For "the Pooled Quota of other milk products"	25.0%	R6		18.8%	16.7%	14.6%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%
190110.119	- Other		X	S																				
	(2) Other																							
190110.121	- For "the Pooled Quota of other milk products"	25.0%	R6		18.8%	16.7%	14.6%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%
190110.129	- Other		X	S																				
	2. Other																							
	(1) Food preparations of goods of headings 04.01 to 04.04 A. Containing added sugar	23.8%	R5	S	20.6%	19.5%	18.4%	17.3%	16.2%	15.1%	14.1%	13.0%	11.9%	11.9%	11.9%	11.9%	11.9%	11.9%	11.9%	11.9%	11.9%	11.9%	11.9%	11.9%

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	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	
190110219	B-Other (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
190110221	A-Containing added sugar	24.0%	R5		20.7%	19.6%	18.5%	17.5%	16.4%	15.3%	14.2%	13.1%	12.0%	12.0%	12.0%	12.0%	12.0%	12.0%	12.0%	12.0%	12.0%	12.0%	12.0%	12.0%
190110229	B-Other	13.6%	R5		11.7%	11.1%	10.5%	9.9%	9.3%	8.7%	8.0%	7.4%	6.8%	6.8%	6.8%	6.8%	6.8%	6.8%	6.8%	6.8%	6.8%	6.8%	6.8%	6.8%
190120	Mixes and doughs for the preparation of bakers' wares of heading 19.05 1 Food preparations of flour, meal or starch, which contain more than 85% by weight of flour, groats, meal and pellets of rice, wheat, triticale or barley, starch, or any combination thereof, containing added sugar, suitable for infants or young children or dietic use, excluding a kind used as food suitable for infants or young children or dietic purpose; food preparations of goods of headings 04.01 to 04.04 (preparations containing not less than 30% of natural milk constituents by weight, calculated on the dry matter)																							
190120111	(1) Food preparations of goods of headings 04.01 to 04.04, containing not less than 30% of natural milk constituents by weight, calculated on the dry matter A Of a milkfat content, by weight, not exceeding 30% - For "the Pooled Quota of other milk products"	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%
190120112	- Other		X	S																				
190120116	B-Other - For "the Pooled Quota of other milk products"	25.0%	R18		23.8%	23.3%	22.9%	22.5%	22.5%	22.5%	22.5%	22.5%	22.5%	22.5%	22.5%	22.5%	22.5%	22.5%	22.5%	22.5%	22.5%	22.5%	22.5%	22.5%
190120117	- Other (2) Food preparations, containing more than 85% by weight of flour, groats, meal and pellets of rice, wheat, triticale or barley, starch, or any combination thereof, excluding cake-mixes and a kind used as food suitable for infants or young children or dietic purpose		X	S																				
	A Mostly containing rice preparation																							

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	As from 19th year	
190120.122	<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 in column 3 of paragraph 1 of Article 34 of the Law</p>		Xqj																					
190120.128	- Other		X																					
190120.131	<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 in column 3 of paragraph 1 of Article 45 of the Law</p>		Xqj																					
190120.139	- Other		X																					
190120.141	<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 in column 3 of paragraph 1 of Article 45 of the Law</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	
	<ul style="list-style-type: none"> - For the tariff rate quota in Japan's Schedule to the WTO Agreement. - Other 	25.0% Subject to an import tariff rate quota in accordance with Japan's Schedule to the WTO Agreement	Xq1	P/C-1	P/C	P/C	P/C	P/C	P/C	P/C	P/C	P/C	P/C	P/C	P/C	P/C	P/C	P/C	P/C	P/C	P/C	P/C	P/C	P/C
190120149	- Other		X	The originating goods classified under this tariff line belong to the subheading 190120, in which Japan makes a tariff commitment on the originating goods classified under the tariff line 190120141.																				
	D Mostly containing starch																							
190120151	<ul style="list-style-type: none"> (a) Containing wheat starch - 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 45 of the Law or imported with certification of Minister of Agriculture, Forestry and Fisheries according to the cabinet order provided by the others provided by the cabinet order provided in column 3 of paragraph 1 of Article 45 of the Law. 		Xq1																					
190120152	- Other		X																					
	(b) Other																							
	- For "the Pooled Quota of starch or similar articles"																							
190120156	- Containing added sugar		Xq1																					
190120157	- Other		Xq1																					

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	As from 19th year	
190120159	- Other (3) Doughs for rice products, excluding a kind used as food suitable for infants or young children or dietic purpose		X	S																				
190120162	- 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																					
190120168	- Other		X																					
	2. Other																							
190120219	(1) Food preparations of goods of headings 04.01 to 04.04	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
190120222	(2) Cakes-mixes																							
	A. Containing added sugar	23.8%	P1C	P1C-2	P1C	P1C	P1C	P1C	P1C	P1C	P1C	P1C	P1C	P1C	P1C	P1C	P1C	P1C	P1C	P1C	P1C	P1C	P1C	P1C
	B. Other																							
190120223	(a) Put up in containers for retail sale, not more than 500 g each including container	12.0%	B8		8.0%	6.7%	5.3%	4.0%	2.7%	1.3%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
190120224	(b) Other	12.0%	B8		8.0%	6.7%	5.3%	4.0%	2.7%	1.3%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	(3) Other																							
	A. Containing added sugar																							
	(a) Containing not more than 15% by weight of sucrose																							
	- Preparations of rice flour		X																					
190120231	- Preparations of wheat flour	24.0%	P1C	P1C-2	P1C	P1C	P1C	P1C	P1C	P1C	P1C	P1C	P1C	P1C	P1C	P1C	P1C	P1C	P1C	P1C	P1C	P1C	P1C	P1C
190120232	- Preparations of wheat flour	24.0%	B10		17.5%	15.3%	13.1%	10.9%	8.7%	6.5%	4.4%	2.2%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
190120233	(b) Other																							
190120234	- Preparations of rice flour		X																					
190120235	- Preparations of wheat flour	23.8%	P1C	P1C-2	P1C	P1C	P1C	P1C	P1C	P1C	P1C	P1C	P1C	P1C	P1C	P1C	P1C	P1C	P1C	P1C	P1C	P1C	P1C	P1C
190120239	- Other	23.8%	P1C	P1C-5	P1C	P1C	P1C	P1C	P1C	P1C	P1C	P1C	P1C	P1C	P1C	P1C	P1C	P1C	P1C	P1C	P1C	P1C	P1C	P1C
	B. Other																							
190120241	- Put up in containers for retail sale, not more than 500 g each including container	13.6%	B10		9.9%	8.7%	7.4%	6.2%	4.9%	3.7%	2.5%	1.2%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	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
190120/242	Preparations of rice flour		X																				
190120/243	Preparations of wheat flour	16.0%	PIC	PIC-2	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC
190120/249	Other	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
190190	Other																						
	1 Food preparations of flour, meal or starch, which contain more than 85% by weight of flour, groats, meal and pellets of rice, wheat, triticale or barley, starch, or any combination thereof, excluding cake-mixes and a kind used as food suitable for infants or young children or dietetic purpose; mochi (rice-sake), dangmo and similar rice products, excluding a kind used as food suitable for infants or young children or dietetic purpose; food preparations of goods of headings 04.01 to 04.04 (preparations containing less than 30% of natural milk constituents by weight, calculated on the dry matter, excluding whipped cream in pressurised containers)																						
	(1) Food preparations of goods of headings 04.01 to 04.04, containing not less than 30% of natural milk constituents by weight, calculated on the dry matter, excluding whipped cream in pressurised containers																						
	A Of a milkfat content, by weight, not exceeding 36%																						
190190/131	For "the Pooled Quota of other milk products"	21.0%	R19		13.1%	10.5%	7.9%	5.3%	5.3%	5.3%	5.3%	5.3%	5.3%	5.3%	5.3%	5.3%	5.3%	5.3%	5.3%	5.3%	5.3%	5.3%	5.3%
190190/132	Other		X	S																			
190190/136	For "the Pooled Quota of other milk products"	21.0%	R19		13.1%	10.5%	7.9%	5.3%	5.3%	5.3%	5.3%	5.3%	5.3%	5.3%	5.3%	5.3%	5.3%	5.3%	5.3%	5.3%	5.3%	5.3%	5.3%
190190/137	Other		X	S																			
	(2) Food preparations, containing more than 85% by weight of flour, wheat, triticale or barley, starch, or any combination thereof, excluding cake-mixes and a kind used as food suitable for infants or young children or dietetic purpose																						
	A Mostly containing rice preparation																						