

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	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	
190190.142	<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</p>		Xqj																					
190190.148	- Other		X																					
190190.151	<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>		Xqj																					
190190.159	- Other		X																					
190190.161	<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>																							

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	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-4		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
190190.169	- Other		X	The originating goods classified under this tariff line belong to the subheading 1901.90, in which Japan makes a tariff commitment on the originating goods classified under the tariff line 190190.161.																				
	D Mostly containing starch																							
190190.171	<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																					
190190.172	<ul style="list-style-type: none"> - Other (b) Other 		X																					
190190.176	- For "the Pooled Quota of starch or similar articles"		Xq1																					
190190.177	- Containing added sugar		Xq1																					
	- 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	
190190.179	- Other (3) Mochi (rice-cake), dango and similar rice products, excluding a kind used as food suitable for infants or young children or dietic purpose		X	S																				
	[1] Containing not more than 50% by weight of rice																							
	[1] Containing added sugar																							
190190.583	1. Containing not more than 15% by weight of sacrose		X																					
190190.585	2. Other		X																					
190190.586	[1] Other		X																					
	[2] Other																							
190190.587	- Imported by Japanese Government according to Article 50 of the Law for Stabilization of Supply-Demand and Price of Staple Food (Law No. 113 of 1984), imported to be purchased and sold by Japanese Government in response to a joint application by seller to and purchaser from Japanese Government according to Article 31 of the Law, imported with certification of Minister of Agriculture, Forestry and Fisheries according to the cabinet order concerning rice and others provided by the cabinet order provided in column 3 of paragraph 1 of Article 34 of the Law		Xq1																					
190190.588	- Other		X																					
	2. Other																							
	(1) Food preparations of goods of headings 04.01 to 04.04																							
	A. Containing added sugar																							
	(a) Containing less than 50% by weight of sacrose																							
190190.211	- Foods, the largest single ingredient of which is sugar by weight		X																					
	- Other																							
190190.216	- Whipped cream in pressurised containers	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
190190.217	- 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
190190.219	(b) Other	29.8%	P1C	P1C-7	P1C	P1C	P1C	P1C	P1C	P1C	P1C	P1C	P1C	P1C	P1C	P1C	P1C	P1C	P1C	P1C	P1C	P1C	P1C	P1C
	B. Other																							
190190.221	- Whipped cream in pressurised containers	21.3%	R19	S	13.3%	10.7%	8.0%	5.3%	5.3%	5.3%	5.3%	5.3%	5.3%	5.3%	5.3%	5.3%	5.3%	5.3%	5.3%	5.3%	5.3%	5.3%	5.3%	5.3%
190190.229	- 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
190190.230	(2) Malt extract	9.0%	B10		6.5%	5.7%	4.9%	4.1%	3.3%	2.5%	1.6%	0.8%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	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
	(3) Other																						
	A Containing added sugar																						
	(b) Containing not more than 15% by weight of sucrose																						
190190.241	- Preparations of rice flour		X																				
190190.242	- Preparations of wheat flour	24.0%	PIC	PIC-3	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC
190190.243	- Other	24.0%	B10		17.5%	15.3%	13.1%	10.9%	8.7%	6.5%	4.4%	2.2%											
	(b) Other																						
	- Foods, the largest single ingredient of which is sugar by weight																						
190190.246	- Preparations of rice flour		X																				
190190.247	- Preparations of wheat flour	28.0%	PIC	PIC-3	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC
190190.248	- Other	28.0%	PIC	PIC-5	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC
	- Other																						
190190.251	- Preparations of rice flour		X																				
190190.252	- Preparations of wheat flour	23.8%	PIC	PIC-3	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC
190190.253	- Other	23.8%	PIC	PIC-5	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC
190190.261	- 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%											
	- Other																						
190190.266	- Preparations of rice flour		X																				
190190.267	- Preparations of wheat flour	16.0%	PIC	PIC-3	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC
190190.269	- Other	16.0%	B10		11.6%	10.2%	8.7%	7.3%	5.8%	4.4%	2.9%	1.5%											
19.02	Pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise prepared, such as spaghetti, macaroni, noodles, fusilli, gnocchi, farfalle, gemelli, etc., in any form, whether or not prepared																						
	Uncooked pasta, not stuffed or otherwise prepared																						
190211.000	Containing eggs	30 yen/kg	B8		20.00 yen/kg	16.67 yen/kg	13.33 yen/kg	10.00 yen/kg	6.67 yen/kg	3.33 yen/kg													
1902.19	Other																						
190219.010	1 Biefitin	27.20 yen/kg	R5		23.49 yen/kg	22.25 yen/kg	21.02 yen/kg	19.78 yen/kg	18.55 yen/kg	17.31 yen/kg	16.07 yen/kg	14.84 yen/kg	13.60 yen/kg	13.60 yen/kg	13.60 yen/kg	13.60 yen/kg	13.60 yen/kg	13.60 yen/kg	13.60 yen/kg	13.60 yen/kg	13.60 yen/kg	13.60 yen/kg	13.60 yen/kg
	2 Other																						
	- Macaroni and spaghetti																						
190219.093	-- Spaghetti	30 yen/kg	B10		21.82 yen/kg	19.09 yen/kg	16.36 yen/kg	13.64 yen/kg	10.91 yen/kg	8.18 yen/kg	5.45 yen/kg	2.73 yen/kg											
190219.094	-- Macaroni	30 yen/kg	B10		21.82 yen/kg	19.09 yen/kg	16.36 yen/kg	13.64 yen/kg	10.91 yen/kg	8.18 yen/kg	5.45 yen/kg	2.73 yen/kg											
	- Other																						
190219.092	-- Udon, soban and soba		X																				
190219.099	-- Other	34 yen/kg	B10		24.73 yen/kg	21.64 yen/kg	18.55 yen/kg	15.45 yen/kg	12.36 yen/kg	9.27 yen/kg	6.18 yen/kg	3.09 yen/kg											

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	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	
1902.20	Stuffed pasta, whether or not cooked or otherwise prepared																							
	1 Containing added sugar																							
190220.110	(1) Containing more than 20% by weight of sausage, meat, meat offal, blood, fish or crustaceans, molluscs or other aquatic invertebrates, or any combination thereof, and also containing ebi predominating by weight over each of such other products	5.1%	B10	3.7%	3.2%	2.8%	2.3%	1.9%	1.4%	0.9%	0.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
190220.190	(2) Other	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	Free
	2 Other																							
190220.210	(1) Containing more than 20% by weight of sausage, meat, meat offal, blood, fish or crustaceans, molluscs or other aquatic invertebrates, or any combination thereof, and also containing ebi predominating by weight over each of such other products	5.1%	B10	3.7%	3.2%	2.8%	2.3%	1.9%	1.4%	0.9%	0.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
190220.220	(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	Free
1902.30	Other pasta																							
190230.100	1 Containing added sugar	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	Free
	2 Other																							
190230.210	- Instant Ramen and other instant noodles	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	Free
190230.290	- 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	Free
190240.000	Consious	24 yen/kg	B10	17.45 yen/kg	15.27 yen/kg	13.09 yen/kg	10.91 yen/kg	8.73 yen/kg	6.55 yen/kg	4.36 yen/kg	2.18 yen/kg	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
19.04	Prepared foods obtained by the swelling or roasting of cereals or cereal products (for example, corn flakes), cereals (other than maize (corn)) in grain form or in the form of flakes or other vegetable preparations (other than meal), processed, whether or not otherwise prepared, not elsewhere specified or included																							
1904.10	Prepared foods obtained by the swelling or roasting of cereals or cereal products																							
190410.010	1 Breakfast cereals other than obtained by merely the swelling or roasting of rice, wheat, triticale or barley	11.5%	B7	7.2%	5.8%	4.3%	2.9%	1.4%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Prepared foods containing not less than 50% by weight of those obtained by merely the swelling or roasting of rice, wheat, triticale or barley																							
	(1) Of rice																							

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	As from 19th year	
190410.211	<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>		Xq1																					
190410.212	<p>- Other</p>		X																					
	(2) Of wheat and triticale																							
190410.221	<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>																							
	<p>-- For the tariff rate quotas in Japan's Schedule to the WTO Agreement</p>		Xq1																					
	<p>-- Other</p>	19.2%	PIC	PIC-1	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC
	<p>Subject to an import make-up in accordance with Japan's Schedule to the WTO Agreement</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	
190410.229	- Other		X	The originating goods classified under this tariff line belong to the subheading 1904.10, in which Japan makes a relevant tariff commitment on the originating goods classified under the tariff line 1904.0.221.																				
190410.231	(3) 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 from the Government of the 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																					
190410.239	- Other		X																					
190410.300	3 Other	16.3%	B10		11.9%	10.4%	8.9%	7.4%	5.9%	4.4%	3.0%	1.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
1904.20	Prepared foods obtained from unroasted cereal flakes or from mixtures of unroasted cereal flakes and roasted cereal flakes or swelled cereals																							
190420.100	1 Breakfast cereals 2 Prepared foods containing not less than 50% by weight of those obtained by merely the swelling of rice, wheat, triticale or barley (1) Of rice	11.5%	B7		7.2%	5.8%	4.3%	2.9%	1.4%	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	
190420/211	<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>		Xq1																					
190420/212	- Other		X																					
	(2) Of wheat and triticale																							
190420/221	<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>																							
	-- For the tariff rate quotas in Japan's Schedule to the WTO Agreement		Xq1																					
	-- Other	19.2%																						
	Subject to an import make-up in accordance with Japan's Schedule to the WTO Agreement		PIC	PIC-1	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	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	
190420.229	- Other		X	The originating goods classified under this tariff line belong to the subheading 1904.20, in which Japan makes a relevant tariff commitment on the originating goods classified under the tariff line 190420.221.																				
190420.231	(3) 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 for import procedure from Japanese Government according to Article 43 of the Law or imported with certification of Minister of Agriculture, Forestry and Fisheries according to the cabinet order concerning wheat and others provided by the cabinet order provided in column 3 of paragraph 1 of Article 45 of the Law																							
	-- For the tariff rate quota in Japan's Schedule to the WTO Agreement	19.2%	Xq1																					
	-- Other Subject to an import mark-up in accordance with Japan's Schedule to the WTO Agreement		PIC	PIC-1	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	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	
190420.239	- Other		X	The originating goods classified under this tariff line belong to the subheading 1904.20, in which Japan makes a relevant tariff commitment on the originating goods classified under the tariff line 190420.231.																				
190420.300	3 Other	16.3%	B10		11.9%	10.4%	8.9%	7.4%	5.9%	4.4%	3.0%	1.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
1904.30	Bulgur wheat																							
190430.010	Imported by Japanese Government according to Article 42 of the Law for Stabilization of Supply-Demand and Price of Staple Food (Law No. 113 of 1994), imported to be purchased and sold by Japanese Government in response to a joint application by seller to and purchaser from Japanese Government according to Article 43 of the Law on imported with certification of Minister of Agriculture, Forestry and Fisheries according to the cabinet order concerning wheat and others provided by the cabinet order provided in column 3 of paragraph 1 of Article 45 of the Law																							
	For the tariff rate quota in Japan's Schedule to the WTO Agreement		Xq1																					
	- Other	25.0%	PIC	PIC-1	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC
	Subject to an import mark-up in accordance with Japan's Schedule to the WTO Agreement																							

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	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	25.0% Subject to an import mark-up in accordance with Japan's Schedule to the WTO Agreement	PIC	PIC-1	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC
190490.290	- Other		X	The originating goods classified under this tariff line belong to the subheading 1904.50, in which Japan makes a relevant tariff commitment on the originating goods classified under the tariff line 190490.210.																				
	3 Of barley																							
190490.310	- Imported by Japanese Government according to Article 42 of the Law for Stabilization of Supply-Demand and Price of Staple Food (Law No. 113 of 1994), imported to be purchased and sold by Japanese Government in response to a joint application by seller to and purchaser from Japanese Government according to Article 43 of the Law for Stabilization of Supply-Demand and Price of Staple Food (Law No. 113 of 1994), and imported to be purchased and sold by Agriculture, Forestry and Fisheries according to the cabinet order concerning wheat and others provided by the cabinet order provided in column 3 of paragraph 1 of Article 45 of the Law																							
	- For the tariff rate quota in Japan's Schedule to the WTO Agreement		Xq1																					
	- Other	25.0% Subject to an import mark-up in accordance with Japan's Schedule to the WTO Agreement	PIC	PIC-1	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	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	
190490.390	- Other			The originating goods classified under this tariff line belong to the subheading 1904.90, in which Japan makes a relevant tariff commitment on the originating goods classified under the tariff line 190490.310.																				
190490.400	4 Other		X																					
19.05	Bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa, communion wafers, empty cassettes of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products																							
190510.000	Crispbread	9.0%	B10		6.5%	5.7%	4.9%	4.1%	3.3%	2.5%	1.6%	0.8%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
190520.000	Gingerbread and the like	18.0%	B10		13.1%	11.5%	9.8%	8.2%	6.5%	4.9%	3.3%	1.6%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
190531.000	Sweet biscuits, waffles and wafers	20.4%	B10		14.8%	13.0%	11.1%	9.3%	7.4%	5.6%	3.7%	1.9%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
190532.000	Waffles and wafers	18.0%	B8		12.0%	10.0%	8.0%	6.0%	4.0%	2.0%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
190540.000	Rusks, toasted bread and similar toasted products	9.0%	B7		5.6%	4.5%	3.4%	2.3%	1.1%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
1905.90	Other																							
190590.100	1 Bread, ship's biscuits and other ordinary bakers' wares, not containing added sugar, honey, eggs, fats, cheese or fruit	9.0%	B7		5.6%	4.5%	3.4%	2.3%	1.1%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
190590.200	2 Communion wafers, empty cassettes of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products	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	Free
	3 Other																							
	(1) Containing added sugar																							
190590.311	A Arare, Senbei and similar rice products		X																					
190590.312	B Biscuits, cookies and crackers	15.0%	B5		7.5%	5.0%	2.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
190590.314	C Crisp savoury food products, made from a dough based on potato powder	9.0%	B5		4.5%	3.0%	1.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	D Other																							
190590.313	- Pizza, chilled or frozen	24.0%	B8		16.0%	13.3%	10.7%	8.0%	5.3%	2.7%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
190590.319	- Other	25.5%	B5		12.8%	8.5%	4.3%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	(2) Other																							
190590.321	A Arare, Senbei and similar rice products		X																					

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	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		
190590.322	B Biscuits, cookies and crackers	13.0%	B5		6.5%	4.3%	2.2%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
190590.323	C Crisp savoury food products, made from a dough based on potato powder	9.0%	B5		4.5%	3.0%	1.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
190590.329	D 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	
	Chapter 20 Preparations of vegetables, fruit, nuts or other parts of plants																								
20.01	Vegetables, fruit, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid																								
2001.10	Cucumbers and gherkins																								
200110.100	1 Containing added sugar	15.0%	B5		7.5%	5.0%	2.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
2001.90	Other																								
	1 Containing added sugar																								
	2 Other																								
200190.120	(2) Sweet corn	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	
200190.230	(3) Sweet corn	7.5%	B5		3.8%	2.5%	1.3%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
20.02	Tomatoes prepared or preserved otherwise than by vinegar or acetic acid																								
2002.90	Other																								
200290.100	1 Containing added sugar	13.4%	B5		6.7%	4.5%	2.2%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	2 Other																								
	(1) Tomato purée and tomato paste																								
	- In airtight containers																								
	Note: The goods, above mentioned, which are of the kind mentioned in subheading 20.02, shall be exempted from re-exported shall be exempted from customs duty in accordance with the provisions of the Customs Law (Law No. 61 of 1954).																								
200290.211	** For the quantity within the limits of a tariff quota for manufacture of tomato ketchup and other tomato sauces stipulated by a cabinet order which is effective at the time of import and under the conditions set out by relevant regulations which are effective at the time of import		Xq2																						
	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.																								
200290.219	-- Other	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	
	- 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		
200290.221	<p>For the quantity within the limits of a tariff quota for manufacture of tomato ketchup and other tomato sauces stipulated by a cabinet order which is effective at the time of import and under the conditions set out by relevant regulations which are effective at the time of import</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-Jarch) with deduction of the quantity of prospective domestic demand and prospective domestic demand from the market situation and other relevant conditions.</p>		X42																						
200290.229	-- Other	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	
20.03	Mushrooms and truffles, prepared or preserved otherwise than by vinegar or acetic acid																								
2003.10	Mushrooms of the genus <i>Agaricus</i>																								
	2. Other																								
	(1) In airtight containers not more than 10 kg each including container																								
200310.211	- French mushrooms	13.6%	B5		6.8%	4.5%	2.3%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
20.04	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, frozen, other than products of heading 20.06																								
2004.10	Potatoes																								
200410.100	1 Cooked, not otherwise prepared	8.5%	B3		2.1%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	2. Other																								
200410.210	(1) Mashed potatoes	13.6%	B5		6.8%	4.5%	2.3%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
200410.220	(2) Other	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	
2004.90	Other vegetables and mixtures of vegetables																								
	1 Containing added sugar																								
200490.110	(1) Sweet corn	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	
200490.120	(2) Other	23.8%	B5		11.9%	7.9%	4.0%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	2. Other																								
	(1) Asparagus and leguminous vegetables																								
200490.212	- Leguminous vegetables	17.0%	B10		12.4%	10.8%	9.3%	7.7%	6.2%	4.6%	3.1%	1.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
200490.220	(2) Bamboo shoots	13.6%	B5		6.8%	4.5%	2.3%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
200490.230	(3) Sweet corn	7.5%	B5		3.8%	2.5%	1.3%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	(4) Young corns																								
200490.291	- Other	15.0%	B5		7.5%	5.0%	2.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
20.05	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading 20.06																								
2005.10	Homogenised vegetables																								
200510.100	1 Containing added sugar	16.8%	B5		8.4%	5.6%	2.8%	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
200510.200	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
2005.20	Potatoes																						
200520.100	1 Mashed potatoes and potato flakes	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
	2 Other																						
200520.210	(1) In airtight containers not more than 10 kg each including container	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
200520.220	(2) Other	9.0%	B7		5.6%	4.5%	3.4%	2.3%	1.1%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
2005.40	Peas (<i>Pisum sativum</i>)																						
	1 Containing added sugar																						
200540.110	(1) Unshelled	13.4%	B5		11.6%	11.0%	10.4%	9.7%	9.1%	8.5%	7.9%	7.3%	6.7%	6.7%	6.7%	6.7%	6.7%	6.7%	6.7%	6.7%	6.7%	6.7%	6.7%
200540.190	(2) Other	23.8%	P1C	P1C-7	P1C	P1C	P1C	P1C	P1C	P1C	P1C	P1C	P1C	P1C	P1C	P1C	P1C	P1C	P1C	P1C	P1C	P1C	P1C
	2 Other																						
	(1) In airtight containers not more than 10 kg each including container																						
200540.212	B Other	15.0%	B5		7.5%	5.0%	2.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	(2) Other																						
200540.222	B Other	13.6%	B5		6.8%	4.5%	2.3%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Beans (<i>Ugna</i> spp., <i>Phaseolus</i> spp.)																						
2005.51	Beans, shelled																						
	1 Containing added sugar																						
200551.110	(1) In airtight containers, containing tomato puree or other kind of tomato preparation and meat of swine, lamb or other pig fat	14.0%	B7		8.8%	7.0%	5.3%	3.5%	1.8%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
200551.190	(2) Other	23.8%	P1C	P1C-7	P1C	P1C	P1C	P1C	P1C	P1C	P1C	P1C	P1C	P1C	P1C	P1C	P1C	P1C	P1C	P1C	P1C	P1C	P1C
200551.200	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
2005.59	Other																						
	2 Other																						
200559.210	(1) In airtight containers not more than 10 kg each including container	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
2005.60	Asparagus																						
200560.010	1 In airtight containers not more than 10 kg each including container	16.0%	B7		10.0%	8.0%	6.0%	4.0%	2.0%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
200560.020	2 Other	12.0%	B5		6.0%	4.0%	2.0%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
2005.80	Sweet corn (<i>Zea mays</i> var. <i>saccharata</i>)																						
200580.100	1 Containing added sugar	14.9%	B5		7.5%	5.0%	2.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Other vegetables and mixtures of vegetables																						
2005.91	Bamboo-shoots																						
200591.100	1 Containing added sugar	13.4%	B5		6.7%	4.5%	2.2%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
200591.900	2 Other	13.6%	B5		6.8%	4.5%	2.3%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
2005.99	Other																						
	1 Containing added sugar																						

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	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		
200599.111	(1) Leguminous vegetables (pooddest out) A. In airtight containers, containing tomato puree or other kind of tomato preparation and meat of swine, lard or other pig fat	14.0%	B5		7.0%	4.7%	2.3%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
200599.119	B. Other	23.8%	PIC	PIC-7	6.7%	4.5%	2.2%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
200599.190	(2) Other	13.4%	B5		6.7%	4.5%	2.2%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
200599.220	(2) Leguminous vegetables (pooddest out)	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	
20.06																									
2006.00	Vegetables, fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (driamed, glacee or crystallised)																								
200600.010	1 Marmos glacé	12.6%	B10		9.2%	8.0%	6.9%	5.7%	4.6%	3.4%	2.3%	1.1%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	2 Other																								
200600.021	- Apricots	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	
20.07	Jams, fruit jellies, marmalades, fruit or nut puree and fruit or nut pastes, obtained by cooking, whether or not containing added sugar or other sweetening matter																								
2007.10	Homogenised preparations																								
200710.100	1 Containing added sugar	34.0%	B10		24.7%	21.6%	18.5%	15.5%	12.4%	9.3%	6.2%	3.1%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
200710.200	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	
2007.91	Citrus fruit																								
	1 Jams, fruit jellies and marmalades																								
	(1) Containing added sugar																								
200791.111	- Jams	16.8%	B5		8.4%	5.6%	2.8%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
200791.119	- Fruit jellies and marmalades	16.8%	B3		4.2%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	(2) Other																								
200791.129	- Fruit jellies and marmalades	12.0%	B5		6.0%	4.0%	2.0%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	2 Fruit puree and fruit pastes																								
200791.210	(1) Containing added sugar	34.0%	B10		24.7%	21.6%	18.5%	15.5%	12.4%	9.3%	6.2%	3.1%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
200791.220	(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	
2007.99	Other																								
	1 Jams and fruit jellies																								
	(1) Containing added sugar																								
200799.119	- Fruit jellies	16.8%	B5		8.4%	5.6%	2.8%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	2 Other																								
	(1) Containing added sugar																								
200799.211	- Fruit puree and fruit pastes	34.0%	B7		21.3%	17.0%	12.8%	8.5%	4.3%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
200799.219	- Other	34.0%	B5		17.0%	11.3%	5.7%	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
200799.221	(2) Other - Fruit puree and fruit pastes	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
200799.229	- 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
20/08	Fruit, nuts and other edible parts of plants, otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, not elsewhere specified or included																						
	Nuts, ground-nuts and other seeds, whether or not mixed together																						
2008.11	Ground-nuts																						
	1 Containing added sugar																						
200811.110	(1) Peanut butter	12.0%	B5		6.0%	4.0%	2.0%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
200811.120	(2) Other	23.8%	B5		11.9%	7.9%	4.0%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																						
200811.210	(1) Peanut butter	10.0%	B5		5.0%	3.3%	1.7%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	(2) Other																						
	- Roasted ground-nuts																						
200811.291	- Unshelled	21.3%	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
200811.292	- Other	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
200811.299	- Other	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
20/08.19	Other, including mixtures																						
	1 Containing added sugar																						
	(2) Other																						
	A Cashew nuts and other roasted nuts																						
200819.191	- Cashew nuts	11.0%	B5		5.5%	3.7%	1.8%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
200819.192	- Other	11.0%	B5		5.5%	3.7%	1.8%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	B Other																						
200819.193	- Chestnuts (in airtight containers not more than 10 kg each including container), not roasted	16.8%	B7		10.5%	8.4%	6.3%	4.2%	2.1%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
200819.199	- Other	16.8%	B5		8.4%	5.6%	2.8%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																						
	(2) Other																						
	C Coconut, Brazil nuts, paradise nuts, hazel nuts (<i>Corylus</i> spp.), cashew nuts and Gingko nuts																						
200819.226	- Gingko nuts	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
	D Other																						
200819.229	(b) 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
20/08.20	Pineapples																						
	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			
200820.111	(1) In airtight containers not more than 10 kg each including container, other than in pulp form, chopped or crushed - Concerning pineapples in this subheading 1-(C) and 2-(), for the quantity within the limits of a tariff quota stipulated by a cabinet order which is effective at the time of import and under the conditions set out by relevant regulations which are effective at the time of import Note: The tariff quota shall be calculated on the basis of the quantity of prospective domestic demand in the current fiscal year (April-March) with deduction of the quantity of prospective domestic production (only the goods produced with Japanese fresh pineapples), and also in consideration of international market situation and other relevant conditions (in this subheading referred to as "the Fooled Quota").		Xq2																							
200820.119	- Other	33 yen/kg	R15	30.53 yen/kg	29.70 yen/kg	28.05 yen/kg	28.88 yen/kg	28.05 yen/kg	28.05 yen/kg	28.05 yen/kg	28.05 yen/kg	28.05 yen/kg	28.05 yen/kg	28.05 yen/kg	28.05 yen/kg	28.05 yen/kg	28.05 yen/kg	28.05 yen/kg	28.05 yen/kg	28.05 yen/kg	28.05 yen/kg	28.05 yen/kg	28.05 yen/kg	28.05 yen/kg		
	(2) Other																									
200820.191	A In airtight containers not more than 10 kg each including container, in pulp form, chopped or crushed	25.5%	B10	18.5%	16.2%	13.9%	11.6%	9.3%	7.0%	4.6%	2.3%													Free		
200820.199	B Other	46.8%	B10	34.0%	29.8%	25.5%	21.3%	17.0%	12.8%	8.5%	4.3%														Free	
	2 Other																									
	(1) In airtight containers not more than 10 kg each including container, other than in pulp form, chopped or crushed																									
200820.211	- For "the Fooled Quota"		Xq2																							
200820.219	- Other	33 yen/kg	R15	30.53 yen/kg	29.70 yen/kg	28.88 yen/kg	28.05 yen/kg	28.05 yen/kg	28.05 yen/kg	28.05 yen/kg	28.05 yen/kg	28.05 yen/kg	28.05 yen/kg	28.05 yen/kg	28.05 yen/kg	28.05 yen/kg	28.05 yen/kg	28.05 yen/kg	28.05 yen/kg	28.05 yen/kg	28.05 yen/kg	28.05 yen/kg	28.05 yen/kg	28.05 yen/kg	28.05 yen/kg	
200820.290	(2) Other	25.5%	B10	18.3%	16.2%	13.9%	11.6%	9.3%	7.0%	4.6%	2.3%														Free	
2008.30	Citrus fruit																									
	1 Containing added sugar																									
200830.110	(1) In pulp form	29.8%	B10	21.7%	19.0%	16.3%	13.5%	10.8%	8.1%	5.4%	2.7%														Free	
200830.190	(2) Other	23.8%	B5	11.9%	7.9%	4.0%	Free	Free	Free	Free	Free														Free	
	2 Other																									
200830.210	(1) In pulp form	21.3%	B5	10.7%	7.1%	3.6%	Free	Free	Free	Free	Free														Free	
200830.290	(2) Other	17.0%	B5	8.5%	5.7%	2.8%	Free	Free	Free	Free	Free														Free	
2008.40	Pears																									
	1 Containing added sugar																									
	(1) In pulp form																									
200840.111	A In airtight containers	15.0%	B5	7.5%	5.0%	2.5%	Free	Free	Free	Free	Free														Free	
200840.119	B Other	21.0%	B5	10.5%	7.0%	3.5%	Free	Free	Free	Free	Free														Free	
	(2) Other																									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	
200840.191	A in airtight containers	10.8%	B5		5.4%	3.0%	1.8%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
200840.199	B Other	15.0%	B5		7.5%	5.0%	2.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	2 Other																							
	(1) In pulp form																							
200840.211	A in airtight containers	12.0%	B5		6.0%	4.0%	2.0%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
200840.219	B Other	15.0%	B5		7.5%	5.0%	2.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	(2) Other																							
200840.291	A in airtight containers	9.0%	B7		5.6%	4.5%	3.4%	2.3%	1.1%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
200840.299	B Other	10.8%	B5		5.4%	3.6%	1.8%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
2008.50	Apricots																							
	1 Containing added sugar																							
200850.110	(1) In pulp form	15.0%	B5		7.5%	5.0%	2.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
200850.190	(2) Other	15.0%	B5		7.5%	5.0%	2.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	2 Other																							
200850.210	(1) In pulp form	12.0%	B5		6.0%	4.0%	2.0%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
200850.290	(2) Other	12.0%	B5		6.0%	4.0%	2.0%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
2008.60	Cherries																							
	1 Containing added sugar																							
200860.110	(1) In pulp form	15.0%	B5		7.5%	5.0%	2.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
200860.190	(2) Other	15.0%	B5		7.5%	5.0%	2.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	2 Other																							
200860.210	(1) In pulp form	12.0%	B5		6.0%	4.0%	2.0%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
200860.290	(2) Other	12.0%	B5		6.0%	4.0%	2.0%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
2008.70	Peaches, including neektarines																							
	1 Containing added sugar																							
	(1) In pulp form																							
200870.111	A in airtight containers	21.5%	B5		10.7%	7.1%	3.6%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
200870.119	B Other	29.8%	B10		21.7%	19.0%	16.3%	13.5%	10.8%	8.1%	5.4%	2.7%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	(2) Other																							
	A in airtight containers																							
200870.192	(b) Other	8.0%	B5		4.0%	2.7%	1.3%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
200870.199	B Other	13.4%	B5		6.7%	4.5%	2.2%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	2 Other																							
	(1) In pulp form																							
200870.211	A in airtight containers	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	
200870.219	B Other	21.5%	B5		10.7%	7.1%	3.6%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	(2) Other																							
200870.299	B Other	9.6%	B5		4.8%	3.2%	1.6%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
2008.80	Strawberries																							
	1 Containing added sugar																							

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	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	
200880.110	(1) In pulp form	21.0%	B5		10.5%	7.0%	3.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
200880.190	(2) Other	11.0%	B5		5.5%	3.7%	1.8%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	2 Other																							
200880.210	(1) In pulp form	15.0%	B5		7.5%	5.0%	2.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
200880.290	(2) Other	12.0%	B5		6.0%	4.0%	2.0%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	Other, including mixtures other than those of subheading 2008.19																							
200891.000	Palm hearts	15.0%	B5		7.5%	5.0%	2.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
2008.93	Cranberries (<i>Vaccinium macrocarpon</i> , <i>Vaccinium oxycoccos</i> , <i>Vaccinium vitis-idaea</i>)																							
	1 Containing added sugar																							
200893.110	(1) In pulp form	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	
	2 Other																							
200893.210	(1) In pulp form	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	
200893.220	(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	
2008.97	Mixtures																							
	2 Other																							
	(1) Containing added sugar																							
200897.211	A. In pulp form	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	
200897.219	B Other	23.8%	B5		11.9%	7.9%	4.0%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	(2) Other																							
200897.221	A. In pulp form	21.3%	B5		10.7%	7.1%	3.6%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
2008.99	Other																							
200899.100	1 Ume (fruit of <i>Ume plum</i>)	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	
	2 Other																							
	(1) Containing added sugar																							
200899.215	A. In pulp form	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	
	(b) Other																							
	(2) Other																							
	A. In pulp form																							
	(a) Bananas, avocados and prunes																							
200899.222	• Prunes	15.0%	B5		7.5%	5.0%	2.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	(b) Other																							
200899.227	• 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	
	B Other																							
200899.228	(c) Frozen taros (<i>Colocasia</i> spp.)	10.0%	B5		5.0%	3.3%	1.7%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	(d) Other																							
200899.251	• Sweetpotatoes, whole or in pieces, dried after simply steaming or boiling in water	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		
200809.259	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		
20.09	Fruit juices (including grape must) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter																								
2009.11	Orange juice																								
	Frozen																								
	1 Containing added sugar																								
200911.110	(1) Not more than 10% by weight of sucrose, naturally and artificially contained	25.5%	B10		18.5%	16.2%	13.9%	11.6%	9.3%	7.0%	4.6%	2.3%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
200911.190	(2) Other	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	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
200911.210	2 Other																								
200911.290	(1) Not more than 10% by weight of sucrose	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	
200911.290	(2) Other	25.5%	B5		12.8%	8.5%	4.3%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
2009.12	Not frozen, of a Briv value not exceeding 20																								
	1 Containing added sugar																								
200912.110	(1) Not more than 10% by weight of sucrose, naturally and artificially contained	25.5%	B10		18.5%	16.2%	13.9%	11.6%	9.3%	7.0%	4.6%	2.3%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
200912.190	(2) Other	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	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
200912.210	2 Other																								
200912.290	(1) Not more than 10% by weight of sucrose	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	
200912.290	(2) Other	25.5%	B10		18.5%	16.2%	13.9%	11.6%	9.3%	7.0%	4.6%	2.3%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
2009.19	Other																								
	1 Containing added sugar																								
200919.110	(1) Not more than 10% by weight of sucrose, naturally and artificially contained	25.5%	B10		18.5%	16.2%	13.9%	11.6%	9.3%	7.0%	4.6%	2.3%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
200919.190	(2) Other	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	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
200919.210	2 Other																								
200919.290	(1) Not more than 10% by weight of sucrose	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	
200919.290	(2) Other	25.5%	B5		12.8%	8.5%	4.3%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
2009.21	Grapefruit (including pomelo) juice																								
	Of a Briv value not exceeding 20																								

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	As from 19th year
200921 110	1 Containing added sugar (1) Not more than 10% by weight of sucrose, naturally and artificially contained	23.0%	B7		14.4%	11.5%	8.6%	5.8%	2.9%		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
200921 190	(2) Other 29.8% or 23 yen/kg, whichever is the greater		B7	18.6% or 14.38 yen/kg, whichever is the greater	14.9% or 11.50 yen/kg, whichever is the greater	11.2% or 8.63 yen/kg, whichever is the greater	7.5% or 5.75 yen/kg, whichever is the greater	3.7% or 2.88 yen/kg, whichever is the greater		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
200921 210	2 Other (1) Not more than 10% by weight of sucrose	19.1%	B7		11.9%	9.6%	7.2%	4.8%	2.4%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
200921 290	(2) Other	25.5%	B7		15.9%	12.8%	9.6%	6.4%	3.2%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
2009 29	Other																						
200929 110	1 Containing added sugar (1) Not more than 10% by weight of sucrose, naturally and artificially contained	23.0%	B7		14.4%	11.5%	8.6%	5.8%	2.9%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
200929 190	(2) Other 29.8% or 23 yen/kg, whichever is the greater		B7	18.6% or 14.38 yen/kg, whichever is the greater	14.9% or 11.50 yen/kg, whichever is the greater	11.2% or 8.63 yen/kg, whichever is the greater	7.5% or 5.75 yen/kg, whichever is the greater	3.7% or 2.88 yen/kg, whichever is the greater		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
200929 210	2 Other (1) Not more than 10% by weight of sucrose	19.1%	B7		11.9%	9.6%	7.2%	4.8%	2.4%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
200929 290	(2) Other	25.5%	B5		12.8%	8.5%	4.3%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
2009 31	Juice of any other single citrus fruit Of a Brix value not exceeding 20																						
200931 110	1 Containing added sugar (1) Not more than 10% by weight of sucrose, naturally and artificially contained	23.0%	B5		11.5%	7.7%	3.8%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
200931 190	(2) Other 29.8% or 23 yen/kg, whichever is the greater		B10	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	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
2009 39	2 Other																						
200931 219	(1) Not more than 10% by weight of sucrose C Other	19.1%	B5		9.6%	6.4%	3.2%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
200931 290	(2) Other	25.5%	B5		12.8%	8.5%	4.3%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
2009 39	Other																						
200939 110	1 Containing added sugar (1) Not more than 10% by weight of sucrose, naturally and artificially contained	23.0%	B5		11.5%	7.7%	3.8%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	As from 19th year		
200939.190	(2) Other	29.8% or 23 yen/kg, whichever is the greater	B10		21.7% or 16.75 yen/kg, whichever is the greater	19.0% or 14.64 yen/kg, whichever is the greater	16.3% or 12.55 yen/kg, whichever is the greater	13.5% or 10.45 yen/kg, whichever is the greater	10.8% or 8.36 yen/kg, whichever is the greater	8.1% or 6.27 yen/kg, whichever is the greater	5.4% or 4.18 yen/kg, whichever is the greater	2.7% or 2.09 yen/kg, whichever is the greater	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	2 Other																								
	(1) Not more than 10% by weight of sucrose																								
200939.219	C Other	19.1%	B5		9.6%	6.4%	3.2%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
200939.290	(2) Other	25.5%	B5		12.8%	8.5%	4.3%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	Pineapple juice																								
2009.41	Of a Brix value not exceeding 20																								
	1 Containing added sugar																								
200941.110	(1) Not more than 10% by weight of sucrose, naturally and artificially contained	23.0%	B10		16.7%	14.6%	12.5%	10.5%	8.4%	6.3%	4.2%	2.1%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
200941.190	(2) Other	29.8% or 23 yen/kg, whichever is the greater	B10		21.7% or 16.75 yen/kg, whichever is the greater	19.0% or 14.64 yen/kg, whichever is the greater	16.3% or 12.55 yen/kg, whichever is the greater	13.5% or 10.45 yen/kg, whichever is the greater	10.8% or 8.36 yen/kg, whichever is the greater	8.1% or 6.27 yen/kg, whichever is the greater	5.4% or 4.18 yen/kg, whichever is the greater	2.7% or 2.09 yen/kg, whichever is the greater	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	2 Other																								
200941.210	(1) Not more than 10% by weight of sucrose	19.1%	B10		13.9%	12.2%	10.4%	8.7%	6.9%	5.2%	3.5%	1.7%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
200941.290	(2) Other	25.5%	B10		18.5%	16.2%	13.9%	11.6%	9.3%	7.0%	4.6%	2.3%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
2009.49	Other																								
	1 Containing added sugar																								
200949.110	(1) Not more than 10% by weight of sucrose, naturally and artificially contained	23.0%	B10		16.7%	14.6%	12.5%	10.5%	8.4%	6.3%	4.2%	2.1%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
200949.190	(2) Other	29.8% or 23 yen/kg, whichever is the greater	B10		21.7% or 16.75 yen/kg, whichever is the greater	19.0% or 14.64 yen/kg, whichever is the greater	16.3% or 12.55 yen/kg, whichever is the greater	13.5% or 10.45 yen/kg, whichever is the greater	10.8% or 8.36 yen/kg, whichever is the greater	8.1% or 6.27 yen/kg, whichever is the greater	5.4% or 4.18 yen/kg, whichever is the greater	2.7% or 2.09 yen/kg, whichever is the greater	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	2 Other																								
200949.210	(1) Not more than 10% by weight of sucrose	19.1%	B10		13.9%	12.2%	10.4%	8.7%	6.9%	5.2%	3.5%	1.7%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
200949.290	(2) Other	25.5%	B10		18.5%	16.2%	13.9%	11.6%	9.3%	7.0%	4.6%	2.3%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
2009.50	Tomato juice																								
200950.100	1 Containing added sugar	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	Free	
200950.200	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	
	Grape juice (including grape must)																								
2009.61	Of a Brix value not exceeding 30																								
	1 Containing added sugar																								
200961.110	(1) Not more than 10% by weight of sucrose, naturally and artificially contained	23.0%	B5		11.5%	7.7%	3.8%	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		
200961.190	(2) Other	29.8% or 23 yen/kg, whichever is the greater	B5		14.9% or 11.50 yen/kg, whichever is the greater	9.9% or 7.67 yen/kg, whichever is the greater	5.0% or 3.83 yen/kg, whichever is the greater	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
200961.200	2 Other	19.1%	B5		9.6%	6.4%	3.2%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
2009.69	Other																								
	1 Containing added sugar																								
200969.110	(1) Not more than 10% by weight of sucrose, naturally and artificially contained	23.0%	B5		11.3%	7.7%	3.8%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
200969.190	(2) Other	29.8% or 23 yen/kg, whichever is the greater	B10		21.7% or 16.73 yen/kg, whichever is the greater	19.0% or 14.64 yen/kg, whichever is the greater	16.3% or 12.55 yen/kg, whichever is the greater	13.5% or 10.45 yen/kg, whichever is the greater	10.8% or 8.36 yen/kg, whichever is the greater	8.1% or 6.27 yen/kg, whichever is the greater	5.4% or 4.18 yen/kg, whichever is the greater	2.7% or 2.09 yen/kg, whichever is the greater	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																								
200969.290	(2) Other	25.5%	B10		18.5%	16.2%	13.9%	11.6%	9.3%	7.0%	4.6%	2.3%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Apple juice																								
2009.71	Of a Brix value not exceeding 20																								
	1 Containing added sugar																								
200971.110	(1) Not more than 10% by weight of sucrose, naturally and artificially contained	23.0%	B10		16.7%	14.6%	12.5%	10.5%	8.4%	6.3%	4.2%	2.1%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
200971.190	(2) Other	34.0% or 23 yen/kg, whichever is the greater	B10		24.7% or 16.73 yen/kg, whichever is the greater	21.6% or 14.64 yen/kg, whichever is the greater	18.5% or 12.55 yen/kg, whichever is the greater	15.5% or 10.45 yen/kg, whichever is the greater	12.4% or 8.36 yen/kg, whichever is the greater	9.3% or 6.27 yen/kg, whichever is the greater	6.2% or 4.18 yen/kg, whichever is the greater	3.1% or 2.09 yen/kg, whichever is the greater	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																								
200971.210	(1) Not more than 10% by weight of sucrose	19.1%	B10		13.9%	12.2%	10.4%	8.7%	6.9%	5.2%	3.5%	1.7%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
200971.290	(2) 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	Free
2009.79	Other																								
	1 Containing added sugar																								
200979.110	(1) Not more than 10% by weight of sucrose, naturally and artificially contained	23.0%	B10		16.7%	14.6%	12.5%	10.5%	8.4%	6.3%	4.2%	2.1%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
200979.190	(2) Other	34.0% or 23 yen/kg, whichever is the greater	B10		24.7% or 16.73 yen/kg, whichever is the greater	21.6% or 14.64 yen/kg, whichever is the greater	18.5% or 12.55 yen/kg, whichever is the greater	15.5% or 10.45 yen/kg, whichever is the greater	12.4% or 8.36 yen/kg, whichever is the greater	9.3% or 6.27 yen/kg, whichever is the greater	6.2% or 4.18 yen/kg, whichever is the greater	3.1% or 2.09 yen/kg, whichever is the greater	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																								
200979.210	(1) Not more than 10% by weight of sucrose	19.1%	B7		11.9%	9.6%	7.2%	4.8%	2.4%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
200979.290	(2) Other	29.8%	B7		18.6%	14.9%	11.2%	7.5%	3.7%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Juice of any other single fruit or vegetable																								
2009.81	Cranberry (<i>Vaccinium macrocarpon</i> , <i>Vaccinium oxycoccos</i> , <i>Vaccinium vitis-idaea</i>) juice																								

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	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	
200981110	1 Containing added sugar (1) Not more than 10% by weight of sucrose, naturally and artificially contained	23.0%	B5		11.5%	7.7%	3.8%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
200981190	(2) Other 29.8% or 23 yen/kg, whichever is the greater		B5	14.9% or 11.50 yen/kg, whichever is the greater	9.9% or 7.67 yen/kg, whichever is the greater	5.0% or 3.83 yen/kg, whichever is the greater	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
200981210	2 Other (1) Not more than 10% by weight of sucrose	19.1%	B5		9.6%	6.4%	3.2%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
200981290	(2) Other	25.5%	B5		12.8%	8.5%	4.3%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
200989	Other																							
	1 Fruit juices																							
	(1) Containing added sugar																							
200989111	A Not more than 10% by weight of sucrose, naturally and artificially, contained	23.0%	B5		11.5%	7.7%	3.8%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
200989119	B Other 29.8% or 23 yen/kg, whichever is the greater		B5	14.9% or 11.50 yen/kg, whichever is the greater	9.9% or 7.67 yen/kg, whichever is the greater	5.0% or 3.83 yen/kg, whichever is the greater	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	(2) Other																							
	A Not more than 10% by weight of sucrose																							
200989122	- Prune juice	14.4%	B5		7.2%	4.8%	2.4%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
200989123	- Other	19.1%	B5		9.6%	6.4%	3.2%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
200989129	B Other	25.5%	B3		6.4%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Vegetable juices																							
200989210	(1) Containing added sugar	8.1%	B5		4.1%	2.7%	1.4%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	(2) Other																							
200989221	- In airtight containers	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
	- Other																							
200989231	- Carrot juice	7.2%	B5		3.6%	2.4%	1.2%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	3 Other																							
200989310	(1) Containing added sugar	13.4%	B3		3.4%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
200990	Mixtures of juices																							
	1 Consisting chiefly of fruit juices																							
	(1) Containing added sugar																							
200990111	A Not more than 10% by weight of sucrose, naturally and artificially contained	23.0%	B5		11.5%	7.7%	3.8%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
200990119	B Other 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	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		
	(2) Other																								
200990.121	A Not more than 10% by weight of sacrose	19.1%	B5		9.6%	6.4%	3.2%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
200990.129	B Other	25.5%	B5		12.8%	8.5%	4.3%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	3 Other																								
200990.910	(1) Containing added sugar	13.4%	B3		3.4%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	Chapter 21 Miscellaneous edible preparations																								
21.01	Extracts, essences and concentrates of coffee, tea or mate and preparations with a basis of these products or with a basis of coffee, tea or mate, roasted chicory, and other roasted coffee substitutes, and extracts, essences and concentrates thereof																								
	Extracts, essences and concentrates, of coffee, tea and preparations with a basis of these extracts, essences or concentrates or with a basis of coffee																								
2101.11	Extracts, essences and concentrates																								
210111.100	1 Containing added sugar	24.0%	R20		16.8%	14.4%	12.0%	9.6%	9.6%	9.6%	9.6%	9.6%	9.6%	9.6%	9.6%	9.6%	9.6%	9.6%	9.6%	9.6%	9.6%	9.6%	9.6%	9.6%	9.6%
2101.12	Preparations with a basis of extracts, essences or concentrates or with a basis of coffee																								
	1 Preparations with a basis of extracts, essences and concentrates																								
210112.110	(1) Containing added sugar	24.0%	P1C	P1C-5	P1C	P1C	P1C	P1C	P1C	P1C	P1C	P1C	P1C	P1C	P1C	P1C	P1C	P1C	P1C	P1C	P1C	P1C	P1C	P1C	P1C
	2 Preparations with a basis of coffee																								
	(1) Not less than 30% of natural milk constituents by weight, calculated on the dry matter																								
	A Of a milkfat content, by weight, not exceeding 30%																								
210112.231	- For the Pooled Quota of other milk products ^a	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%	12.5%
210112.232	- Other		X	S																					
	B Other																								
210112.236	- For the Pooled Quota of other milk products ^a	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%	12.5%
210112.237	- Other		X	S																					
	(2) Other																								
	A Containing added sugar																								
	(a) Less than 50% by weight of sacrose																								
210112.241	- Those, the largest single ingredient of which is sugar by weight	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	Free
210112.242	- Other	19.6%	B10		14.3%	12.5%	10.7%	8.9%	7.1%	5.3%	3.6%	1.8%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
210112.246	(b) Other	29.8%	P1C	P1C-5	P1C	P1C	P1C	P1C	P1C	P1C	P1C	P1C	P1C	P1C	P1C	P1C	P1C	P1C	P1C	P1C	P1C	P1C	P1C	P1C	P1C
210112.249	B Other	15.0%	B5		7.5%	5.0%	2.3%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	As from 19th year		
2101.20	Extracts, essences and concentrates, of tea or maté, and preparations with a basis of these extracts, essences or concentrates or with a basis of tea or maté																								
	2 Preparations with a basis of tea or maté																								
	(1) Not less than 30% of natural milk constituents by weight, calculated on the dry matter																								
	A Of a milkfat content, by weight, not exceeding 30%																								
210120.231	- 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%	
210120.232	- Other		X	S																					
	B Other																								
210120.236	- 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%	
210120.237	- Other		X	S																					
	(2) Other																								
	A Containing added sugar																								
	(b) Less than 50% by weight of sucrose																								
210120.241	- Those, the largest single ingredient of which is sugar by weight	21.0%	B10		15.3%	13.4%	11.5%	9.5%	7.6%	5.7%	3.8%	1.9%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
210120.242	- Other	16.8%	B10		12.2%	10.7%	9.2%	7.6%	6.1%	4.6%	3.1%	1.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
210120.246	(b) Other	29.8%	PIG	PIG-5	PIG	PIG	PIG	PIG	PIG	PIG	PIG	PIG	PIG	PIG	PIG	PIG	PIG	PIG	PIG	PIG	PIG	PIG	PIG	PIG	PIG
210120.247	B Other	15.0%	B5		7.5%	5.0%	2.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
21.03	Sauces and preparations therefor, mixed condiments and mixed seasonings, mustard flour and meal and prepared mustard																								
210310.000	Soya sauce	7.2%	B5		3.6%	2.4%	1.2%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
2103.20	Tomato ketchup and other tomato sauces																								
210320.010	1 Tomato ketchup	21.3%	B10		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	Free
210320.090	2 Other tomato sauces	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	Free
2103.30	Mustard flour and meal and prepared mustard																								
210330.200	2 Other	7.5%	B5		3.8%	2.5%	1.3%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
2103.90	Other																								
	1 Sauces																								
210390.110	(1) Mayonnaise	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	Free
210390.120	(2) French dressings and salad dressings	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	Free
	2 Other																								
	(2) Other																								
210390.229	B Other	10.5%	B3		2.6%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
21.05																									
2105.00	Ice cream and other edible ice, whether or not containing cocoa																								

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	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. Containing added sugar																						
	(1) Less than 50% by weight of sucrose																						
	- Those, the largest single ingredient of which is sugar by weight																						
210500.111	- Ice cream	21.0%	R21	S	14.4%	12.2%	10.0%	7.8%	7.8%	7.8%	7.8%	7.8%	7.8%	7.8%	7.8%	7.8%	7.8%	7.8%	7.8%	7.8%	7.8%	7.8%	7.8%
210500.112	- Other	28.0%	B10	S	20.4%	17.8%	15.3%	12.7%	10.2%	7.6%	5.1%	2.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	(2) Other																						
210500.113	- Ice cream	21.0%	R22	S	14.0%	11.7%	9.3%	7.0%	7.0%	7.0%	7.0%	7.0%	7.0%	7.0%	7.0%	7.0%	7.0%	7.0%	7.0%	7.0%	7.0%	7.0%	7.0%
210500.119	- Other	23.8%	B10	S	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
210500.191	- Ice cream	29.8%	R23	S	19.8%	16.5%	13.2%	9.8%	9.8%	9.8%	9.8%	9.8%	9.8%	9.8%	9.8%	9.8%	9.8%	9.8%	9.8%	9.8%	9.8%	9.8%	9.8%
210500.199	- Other	29.8%	R5	S	25.7%	24.4%	23.0%	21.7%	20.3%	19.0%	17.6%	16.3%	14.9%	14.9%	14.9%	14.9%	14.9%	14.9%	14.9%	14.9%	14.9%	14.9%	14.9%
	2 Other																						
210500.210	- Ice cream	21.3%	R21	S	14.6%	12.4%	10.1%	7.9%	7.9%	7.9%	7.9%	7.9%	7.9%	7.9%	7.9%	7.9%	7.9%	7.9%	7.9%	7.9%	7.9%	7.9%	7.9%
210500.290	- Other	21.3%	B10	S	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
21.06	Food preparations not elsewhere specified or included																						
2106.10	Protein concentrates and textured protein substances																						
	1 Preparations containing not less than 30% of natural milk constituents by weight, calculated on the dry matter, excluding protein concentrates not less than 80% of protein by weight, the largest ingredient is vegetable protein and put up in containers for retail sale by weight of less than 500 g each excluding container																						
	- For 'the Pooled Quota of other milk products'																						
210610.120	- Preparation of vegetable protein	12.5%	R6		9.4%	8.3%	7.3%	6.3%	6.3%	6.3%	6.3%	6.3%	6.3%	6.3%	6.3%	6.3%	6.3%	6.3%	6.3%	6.3%	6.3%	6.3%	6.3%
210610.130	- Other	25.0%	R6		18.8%	16.7%	14.6%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%	12.5%
210610.140	- Other		X	S																			
	2 Other																						
	(1) Containing added sugar																						
210610.211	A Less than 50% by weight of sucrose	16.8%	B10		12.2%	10.7%	9.2%	7.6%	6.1%	4.6%	3.1%	1.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
210610.219	B Other	21.0%	B10		15.2%	13.3%	11.4%	9.5%	7.6%	5.7%	3.8%	1.9%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	(2) Other																						
	A Vegetable protein																						
210610.221	- Protein concentrates containing by weight not less than 50% of vegetable protein and the largest ingredient is vegetable protein and put up in containers for retail sale by weight of less than 500 g each excluding container	10.6%	B5		5.3%	3.5%	1.8%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	- Other	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
210610.222	B Other	15.0%	B5		7.5%	5.0%	2.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
210610.229	B Other	15.0%	B5		7.5%	5.0%	2.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	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	
210690	Other																							
	1 Preparations containing not less than 30% of natural milk constituents by weight, calculated on the dry matter																							
	(1) Of a milk fat content, by weight, not exceeding 36%																							
	- For "the Pooled Quota of other milk products"																							
210690.111	-- Base for non-alcoholic beverage, food supplement with a basis of vitamins and hydrolysed vegetable protein	12.0%	R6		9.0%	8.0%	7.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%
210690.112	-- Other	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%	10.5%
210690.119	- Other		X	S																				
	(2) Other																							
	- Prepared edible fats and oils containing more than 30% and not more than 70% by weight of those of heading 04.05																							
	-- For the quantity within the limits of a tariff quota stipulated by a cabinet order which is effective at the time of import and under the conditions set out by relevant regulations which are effective at the time of import																							
	Note: The tariff quota shall be calculated on the basis of 18,977 ton for and in consideration of imported quantity in the preceding fiscal year (April-March), international market situation and other relevant conditions																							
210690.121	-- The place of origin, New Zealand		Xq1																					
210690.122	-- Other	25.0%	B20*		19.5%	17.7%	15.9%	14.1%	12.3%	10.5%	8.6%	6.8%	5.0%	4.5%	4.0%	3.5%	3.0%	2.5%	2.0%	1.5%	1.0%	0.5%	Free	Free
210690.123	-- Other		X	S																				
	- For "the Pooled Quota of other milk products"																							
210690.124	-- Base for non-alcoholic beverage, food supplement with a basis of vitamins and hydrolysed vegetable protein	12.0%	R5		10.4%	9.8%	9.3%	8.7%	8.2%	7.6%	7.1%	6.5%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%
210690.125	-- Other	21.0%	R5		18.1%	17.2%	16.2%	15.3%	14.3%	13.4%	12.4%	11.5%	10.5%	10.5%	10.5%	10.5%	10.5%	10.5%	10.5%	10.5%	10.5%	10.5%	10.5%	10.5%
210690.129	- Other		X	S																				
	2 Other																							
	(1) Food preparations containing more than 30% by weight of one of those, rice, wheat including triticale or barley																							
	A Containing more than 30% by weight of rice																							