

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	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	
210690.517	<ul style="list-style-type: none"> <li>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 paragraph 1 of Article 34 of the Law.</li> </ul>		Xq1																					
210690.518	<ul style="list-style-type: none"> <li>Other</li> </ul>		X																					
210690.214	<ul style="list-style-type: none"> <li>(a) Containing more than 30% by weight of wheat including triticale</li> <li>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.</li> </ul>																							
	<ul style="list-style-type: none"> <li>For the tariff rate quota in Japan's Schedule to the WTO Agreement</li> <li>Other</li> </ul>	25.0%	Xq1	PIC-1																				
	Subject to an import tariff-rate quota in accordance with Japan's Schedule to the WTO Agreement		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	
210690.215	- Other		X	The originating goods classified under this tariff line belong to the subheading 2106.90, in which Japan makes a relevant tariff commitment on the originating goods classified under the tariff line 210690.214.																				
210690.216	(b) Containing more than 30% by weight 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), and sold by the Government in response to a joint application by seller to and purchaser from Japanese Government according to Article 43 of the Law or imported with certification of Minister of Agriculture, Forestry and Fisheries according to the cabinet order concerning wheat and others provided by the cabinet order provided in column 3 of paragraph 1 of Article 45 of the Law																							
	- For the tariff rate quotas in Japan's Schedule to the WTO Agreement		Xq1																					
	- Other	25.0%	PIC	PIC-4	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	
210690.219	- Other		X	The originating goods classified under this tariff line belong to the subheading 2106.90, in which Japan makes a relevant tariff commitment on the originating goods classified under the tariff line 210690.216.																				
	(2) Other																							
	A Sugar syrup, containing added flavouring or colouring matter																							
	- Of sugar centrifugal		X	S																				
210690.221	- 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 8.35 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
210690.230	B Chewing gum	5.0%	B5		2.5%	1.7%	0.8%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
210690.240	C Konnyaku	21.3%	R15		19.7%	19.2%	18.0%	18.1%	18.1%	18.1%	18.1%	18.1%	18.1%	18.1%	18.1%	18.1%	18.1%	18.1%	18.1%	18.1%	18.1%	18.1%	18.1%	18.1%
	D Compound alcoholic preparations of a kind used for the manufacture of beverages, of an alcoholic strength by volume of higher than 0.5% vol																							
210690.246	(a) Preparations with a basis of fruit juices, of an alcoholic strength by volume of less than 1% vol	29.8% or 23 yen/kg, whichever is the greater	B5	14.0% or 11.20 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
	E Other																							
	(a) Containing added sugar																							
	Bases for beverage, containing <i>Picea</i> , <i>ginseng</i> or its extract																							
210690.251	- Those, the largest single ingredient of which is sugar by weight	28.0%	P1C	P1C+5	P1C	P1C	P1C	P1C	P1C	P1C	P1C	P1C	P1C	P1C	P1C	P1C	P1C	P1C	P1C	P1C	P1C	P1C	P1C	P1C
210690.259	- 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
	Food supplement with a basis of vitamins																							
	- Those, the largest single ingredient of which is sugar by weight																							
210690.261	- Containing lactose, milk protein or milkfat	12.5%	B5		6.3%	4.2%	2.1%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
210690.262	- Other	12.5%	B5		6.3%	4.2%	2.1%	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
210690.269	- Other	12.5%	B5		6.3%	4.2%	2.1%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Other																						
	Less than 50% by weight of sucrose																						
	- Those, the largest single ingredient of which is sugar by weight																						
210690.271	- Containing lactose, milk protein or milkfat	28.0%	PIC	PIC-5	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC
210690.272	- Other	25.5%	PIC	PIC-5	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC
210690.273	- Those the largest single ingredient of which is products specified in subheading 1212.21 by weight	28.0%	Xb																				
210690.279	- Other	23.8%	B10		17.3%	15.1%	13.0%	10.8%	8.7%	6.5%	4.3%	2.2%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Other																						
210690.281	I Put up in containers for retail sale, not more than 500 g each including container	29.8%	PIC	PIC-5	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC
210690.282	II Containing not less than 85% by weight of sucrose, excluding those put up in containers for retail sale, not more than 500 g each including container, those certified by a certification procedure stipulated by a cabinet order as imported to be repacked in containers for retail sale, not more than 500 g including container after repacking with change in ingredients, or those exceeding 257 yen/kg in value for customs duty	76.50 yen/kg	PIC	PIC-7	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC
	III 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	
210690.283	(1) Containing lactose, milk protein or milkfat - Put up in containers for retail sale, not more than 300 g each including container	29.8%	B10		21.6%	18.9%	16.2%	13.5%	10.8%	8.1%	5.4%	2.7%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
210690.284	- Other (1) Other	29.8%	PIC	PIC-7	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC
210690.510	- Those the largest constituent of which is sorbitol by weight except for sugar - Other	29.8%	PIC	PIC-7	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC
210690.590	(b) Other	29.8%	PIC	PIC-6	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC
210690.291	Prepared edible fats and oils, containing more than 15% and less than 30% by weight of those of heading 04.05		X	S																				
210690.293	Bases for beverage, non-alcoholic Other	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
	Other																							
	I Food supplement with vitamins or hydrolysed vegetable protein																							
210690.296	- Hydrolysed vegetable protein	12.5%	B5		6.3%	4.2%	2.1%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	II Other																							
	- Of products specified in subheading 1212.21																							

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	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		
210690.401	— Formed into rectangular (including square), paper, sheets not more than 430 cm <sup>2</sup> /piece, excluding seasoned	25.0%	Xb																						
210690.298	— Other	25.0%	Xb																						
210690.299	• Other	15.0%	B7		9.4%	7.5%	5.6%	3.8%	1.9%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
Chapter 22: Beverages, spirits and vinegar																									
22.02	Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured; and other non-alcoholic beverages, not including fruit or vegetable juices of heading 20.09																								
2202.10	Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured																								
2202.10.100	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	Free
	Other																								
2202.91	Non-alcoholic beer																								
220291.100	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	Free
2202.99	Other																								
220299.100	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	Free
22.05	Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances																								
2205.90	Other																								
220590.100	1 Of an alcoholic strength by volume of less than 1% vol	19.1%	B5		9.6%	6.4%	3.2%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
22.06	Other fermented beverages (for example, cider, perry, mead, sake); mixtures of fermented cereals, grapes, other fruits or vegetables and alcoholic beverages, not elsewhere specified or included																								
2206.00	1 Of an alcoholic strength by volume of less than 1% vol																								
220600.100	1 Of an alcoholic strength by volume of less than 1% vol	29.8% or 23.0% <sup>1</sup> , whichever is the greater	B5		14.9% or 11.50% <sup>1</sup> , whichever is the greater	9.9% or 7.67% <sup>1</sup> , whichever is the greater	5.0% or 3.83% <sup>1</sup> , whichever is the greater	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																								
220600.210	(1) Saké (Seishu and Dakushu)	70.40 yen/l	B10		51.20 yen/l	44.80 yen/l	38.40 yen/l	32.00 yen/l	25.60 yen/l	19.20 yen/l	12.80 yen/l	6.40 yen/l													
	(2) Other																								
220600.221	A Mixtures of fermented beverages (excluding Seshu), and products of heading 20.09 or 22.02	27 yen/l	B5		13.50 yen/l	9.00 yen/l	4.50 yen/l	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	B Other																								
	(b) 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	
22/0600.228	• Stipulated by the A of subparagraph 3 of paragraph 2 of Article 23 of the Liquor Tax Law (Law No. 6 of 1953) (fermented sugars, hop cones, water and articles stipulated by a cabinet order as materials)	42.40 yen/l	B10		30.84 yen/l	26.98 yen/l	23.13 yen/l	19.27 yen/l	15.42 yen/l	11.56 yen/l	7.71 yen/l	3.85 yen/l	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
22/0600.229	- Other	42.40 yen/l	B5		21.20 yen/l	14.13 yen/l	7.07 yen/l	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
22.07	Undenatured ethyl alcohol of an alcoholic strength by volume of 80% vol or higher, ethyl alcohol and other spirits, denatured, of any strength																							
2207.10	Undenatured ethyl alcohol of an alcoholic strength by volume of 80% vol or higher																							
	1 Of an alcoholic strength by volume of 90% vol or higher																							
	(2) Other																							
	B Other																							
220710.199	[2] Other	10.0%	B10		7.3%	6.4%	5.5%	4.5%	3.6%	2.7%	1.8%	0.9%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
2207.20	Ethyl alcohol and other spirits, denatured, of any strength																							
220720.100	1 Of an alcoholic strength by volume of 90% vol or higher	27.2%	B10		19.8%	17.3%	14.8%	12.4%	9.9%	7.4%	4.9%	2.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
220720.200	2 Other	38.10 yen/l	B10		27.71 yen/l	24.25 yen/l	20.78 yen/l	17.32 yen/l	13.85 yen/l	10.39 yen/l	6.93 yen/l	3.46 yen/l	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
22.08	Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80% vol, spirits, liqueurs and other spirituous beverages																							
2208.90	Other																							
	1 Ethyl alcohol and distilled alcoholic beverages																							
	(2) Other																							
	A Ethyl alcohol																							
22/0890.123	(b) Other	82.50 yen/l	B10		60.00 yen/l	52.50 yen/l	45.00 yen/l	37.50 yen/l	30.00 yen/l	22.50 yen/l	15.00 yen/l	7.50 yen/l	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	B Other																							
22/0890.129	(b) 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	Free
	2 Other spirituous beverages																							
22/0890.220	(1) Imitation sake and white sake	70.40 yen/l	B10		51.20 yen/l	44.80 yen/l	38.40 yen/l	32.00 yen/l	25.60 yen/l	19.20 yen/l	12.80 yen/l	6.40 yen/l	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
22/0890.230	(2) Beverages with a basis of fruit juices, of an alcoholic strength by volume of less than 1% vol	29.8% or 23 yen/kg, whichever is the greater	B5		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
22/0890.240	(3) Other	88 yen/l	B10		64.00 yen/l	56.00 yen/l	48.00 yen/l	40.00 yen/l	32.00 yen/l	24.00 yen/l	16.00 yen/l	8.00 yen/l	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
23.01	Chapter 23 Residues and waste from the food industries; prepared animal fodder																							
	Flours, meals and pellets, of meat or meat offal, of fish or of crustaceans, molluscs or other aquatic invertebrates, unfit for human consumption; greaves																							
230110.000	Flours, meals and pellets, of meat or meat offal; greaves																							
23.09	Preparations of a kind used in animal feeding																							

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	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		
230910	Dog or cat food, put up for retail sale																								
23091010	1 Containing not less than 10% of lactose by weight	Per each kilogramme, 59.50 yen plus 6 yen for every 1% exceeding weight of lactose contained	B5	Per each kilogramme, 29.75 yen plus 3 yen for every 1% exceeding weight of lactose contained	Per each kilogramme, 19.83 yen plus 2 yen for every 1% exceeding weight of lactose contained	Per each kilogramme, 9.92 yen plus 1 yen for every 1% exceeding weight of lactose contained	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
230990	Other																								
	2. Other																								
	(1) Containing not less than 10% of lactose by weight																								
230990219	B. Other	Per each kilogramme, 52.50 yen plus 5.30 yen for every 1% exceeding weight of lactose contained	B5	Per each kilogramme, 26.25 yen plus 2.65 yen for every 1% exceeding weight of lactose contained	Per each kilogramme, 17.50 yen plus 1.77 yen for every 1% exceeding weight of lactose contained	Per each kilogramme, 8.75 yen plus 0.88 yen for every 1% exceeding weight of lactose contained	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	(2) Other																								
	B. Other																								
	(b) Other																								
	Other																								
	In powders, meals, flakes, pellets, cubes or similar forms, containing less than 5% by weight of sugars evaluated as sucrose; less than 20% by weight of free starch, less than 35% by weight of crude protein, other than those be separable; 10% or more by weight of broken rice and flour or meal of rice taken together when means of separating methods provided by a tariff order																								
230990298	II Other	12.8%	B5		6.4%	4.3%	2.1%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	Chapter 24 Tobacco and manufactured tobacco substitutes																								
24.02	Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes																								
240210000	Cigars, cheroots and cigarillos, containing tobacco	16.0%	B10		11.6%	10.2%	8.7%	7.3%	5.8%	4.4%	2.9%	1.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	



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24.03	Other manufactured tobacco and manufactured tobacco substitutes: "homogenised" or "reconstituted" tobacco; tobacco extracts and essences																									
	Smoking tobacco, whether or not containing tobacco substitutes in any proportion																									
240311.000	Water pipe tobacco specified in Subheading Note 1 to this Chapter	29.8%	B10	21.7%	19.0%	16.3%	13.3%	10.8%	8.1%	5.4%	2.7%															
2403.19	Other																									
240319.100	1 Pipe tobacco	29.8%	B10	21.7%	19.0%	16.3%	13.3%	10.8%	8.1%	5.4%	2.7%															
240319.200	2 Other	3.4%	B5	1.7%	1.1%	0.6%																				
	Other																									
2403.99	Other																									
240399.200	2 Other																									
	- Heated-to-burn tobacco products	3.4%	B5	1.7%	1.1%	0.6%																				
	- Other	3.4%	B10	2.5%	2.2%	1.9%	1.5%	1.2%	0.9%	0.6%	0.3%															
SECTION V MINERAL PRODUCTS																										
Chapter 25 Salt; sulphur, earths and stone, plastering materials, lime and cement																										
25.01																										
2501.00	Salt (including table salt and denatured salt) and pure sodium chloride, whether or not in aqueous solution or containing added anti-caking or free-flowing agents, sea water																									
250100.010	1 Salt and pure sodium chloride, of which at least 70% by weight passes through a woven metal wire cloth sieve with an aperture of 2.8 mm, or agglomerated, other than those in aqueous solution	0.50 yen/kg	B10	0.36 yen/kg	0.32 yen/kg	0.27 yen/kg	0.23 yen/kg	0.18 yen/kg	0.14 yen/kg	0.09 yen/kg	0.05 yen/kg															
SECTION VI PRODUCTS OF THE CHEMICAL OR ALLIED INDUSTRIES																										
Chapter 29 Organic chemicals																										
29.05	Acylic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives																									
	Other polyhydric alcohols																									
290544.000	Deglicitol (sorbitol)	17.0%	B10	S	12.4%	10.8%	9.3%	7.7%	6.2%	4.6%	3.1%	1.5%														
29.18	Carboxylic acids with additional oxygen function and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives																									
	Carboxylic acids with alcohol function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives																									
291814.000	Citric acid	6.5%	B5	3.3%	2.2%	1.1%																				
2918.15	Salts and esters of citric acid																									
291815.010	1 Calcium citrate	6.5%	B5	3.3%	2.2%	1.1%																				
Chapter 33 Essential oils and resinoids, perfumery, cosmetic or toilet preparations																										

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	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	
33.01	Essential oils (terpenoid or not), including concretes and absolutes; resinoids; extracted oleoresins; concentrates of essential oils in fats, in fixed oils, in waxes or the like, obtained by enfleurage or maceration; terpene by-products of the distillation of essential oils; aqueous distillates and aqueous solutions of essential oils																							
3301.25	Essential oils other than those of citrus fruit Of other kinds																							
3301.25.01	1 Peppermint oil obtained from <i>Mentha arvensis</i>				4.5%	3.0%	1.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
3301.25.01.01	(2) Other	9.0%	B5																					
35.03	Chapter 35: Aluminoid substances; modified starches; glues; enzymes																							
3503.00	Gelatin (including gelatin in rectangular (including square) sheets, whether or not surface-worked or coloured) and gelatin derivatives; isinglass; other glues of animal origin, excluding enzyme glues of heading 35.01																							
3503.00.01	3 Other																							
3503.00.01.01	- Gelatin	17.0%	B15		13.8%	12.8%	11.7%	10.6%	9.6%	8.5%	7.4%	6.4%	5.3%	4.3%	3.2%	2.1%	1.1%	Free	Free	Free	Free	Free	Free	Free
3503.00.01.02	- Glues	17.0%	B15		13.8%	12.8%	11.7%	10.6%	9.6%	8.5%	7.4%	6.4%	5.3%	4.3%	3.2%	2.1%	1.1%	Free	Free	Free	Free	Free	Free	Free
35.05	Dextrins and other modified starches (for example pregelatinised or esterified starches); glues based on starches; or on dextrans or other modified starches																							
3505.10	Dextrins and other modified starches																							
3505.10.100	1 Esterified starches and other starch derivatives	6.8%	B5***		6.8%	6.8%	6.8%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
3505.10.200	2 Other	21.3% or 25.50 yen/kg, whichever is the greater	B10	S	15.5% or 18.55 yen/kg, whichever is the greater	13.6% or 16.23 yen/kg, whichever is the greater	11.6% or 13.91 yen/kg, whichever is the greater	9.7% or 11.59 yen/kg, whichever is the greater	7.7% or 9.27 yen/kg, whichever is the greater	5.8% or 6.95 yen/kg, whichever is the greater	4.64 yen/kg, whichever is the greater	1.9% or 2.32 yen/kg, whichever is the greater	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
3505.20.000	Glues	21.3% or 25.50 yen/kg, whichever is the greater	B10		15.5% or 18.55 yen/kg, whichever is the greater	13.6% or 16.23 yen/kg, whichever is the greater	11.6% or 13.91 yen/kg, whichever is the greater	9.7% or 11.59 yen/kg, whichever is the greater	7.7% or 9.27 yen/kg, whichever is the greater	5.8% or 6.95 yen/kg, whichever is the greater	4.64 yen/kg, whichever is the greater	1.9% or 2.32 yen/kg, whichever is the greater	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	SECTION VIII RAW HIDES AND SKINS, LEATHER, FURSKINS AND ARTICLES THEREOF; SADDLERY AND HARNESS, TRAVEL GOODS, HANDBAGS AND SIMILAR CONTAINERS; ARTICLES OF ANIMAL GUT (OTHER THAN SILK-WORM GUT)																							
	Chapter 41: Raw hides and skins (other than furskins) and leather																							
41.01	Raw hides and skins of bovine (including buffalo) or equine animals (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not dehaired or split																							
4101.20	Whole hides and skins, unsplit, of a weight per skin not exceeding 8 kg when simply dried, 10 kg when dry-salted, or 16 kg when fresh, wet-salted or otherwise preserved																							
	2 Other																							

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	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		
410120211	<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 214,000 m<sup>2</sup> on hides and skins of bovine (including buffalo) or equine animals which have undergone a tanning process (including pre-tanning) which is reversible of 4101.202, 4101.202, and 41092, tanned or treated with skins of bovine animals of heading 4101.202, 4104.412, 4104.412(2), 4104.412(2), 4104.412(2), 4104.412(2), 4104.492(2) and 4104.492(2), and leather of bovine (including buffalo) or equine animals of 4107.112(2), 4107.122(2), 4107.192(2), 4107.912(2), 4107.922(2) and 4107.992(2) (hereinafter in this heading and headings 41.04 and 41.07 referred to as "the Pooled Quota (First Category)").</p>		Xq1	The originating goods classified under the out-of-quota tariff line (410120212) will receive preferential treatment without the limit of quota quantity set out for this tariff line (410120211).																					
410120212	• Other	12.0%	B10		8.7%	7.6%	6.5%	5.5%	4.4%	3.3%	2.2%	1.1%												Free	
4101.50	Whole hides and skins, of a weight exceeding 16 kg																							Free	
	2. Other																								
410150211	• For "the Pooled Quota (First Category)"		Xq1	The originating goods classified under the out-of-quota tariff line (410150212) will receive preferential treatment without the limit of quota quantity set out for this tariff line (410150211).																					
410150212	• Other	12.0%	B10		8.7%	7.6%	6.5%	5.5%	4.4%	3.3%	2.2%	1.1%												Free	
4101.90	Other, including butts, heads and bellies																							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	
410190.211	- For "the Pooled Quota (First Category)"																							
410190.212	- Other	12.0%	B10	The originating goods classified under the out-of-quota tariff line (410190.212) will receive preferential treatment without the limit of quota quantity set out for this tariff line (410190.211).	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
41.03	Other raw hides and skins (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not dehaired or split, other than those excluded by Note 1 (b) or 1 (c) to this Chapter																							
4103.30	Of swine																							
410330.200	2 Other	6.0%	B8		4.0%	3.3%	2.7%	2.0%	1.3%	0.7%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
41.04	Tanned or crust hides and skins of bovine (including buffalo) or equine animals, without hair on, whether or not split, but not further prepared																							
4104.11	In the wet state (including web-blue)																							
	Full grains, unsplit, grain splits																							
	2 Other																							
410411.211	- For "the Pooled Quota (First Category)"																							
410411.212	- Other	12.0%	B10	The originating goods classified under the out-of-quota tariff line (410411.212) will receive preferential treatment without the limit of quota quantity set out for this tariff line (410411.211).	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
4104.19	Other																							
	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		
410419.211	- For "the Pooled Quota (First Category)"		Xq1	The originating goods classified under the out-of-quota tariff line (410419.212) will receive preferential treatment without the limit of quota quantity set out for this tariff line (410419.211)																					
410419.212	- Other	12.0%	B10		8.7%	7.6%	6.5%	5.5%	4.4%	3.3%	2.2%	1.1%												Free	
	In the dry state (crust)																								
4104.41	Full grains, unsplit, grain splits																								
	1 Tanned (including retained) but not further prepared																								
	(2) Other																								
410441.121	- For "the Pooled Quota (First Category)"		Xq1	The originating goods classified under the out-of-quota tariff line (410441.122) will receive preferential treatment without the limit of quota quantity set out for this tariff line (410441.121)																					
410441.122	- Other	12.0%	B10		8.7%	7.6%	6.5%	5.5%	4.4%	3.3%	2.2%	1.1%													Free
	2 Other																								
	(1) Dyed or coloured																								
	- Dyed or coloured, excluding white or cream leather of a weight per area exceeding 2.6 g/m <sup>2</sup> ; buffalo leather and roller leather																								

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	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		
410441.211	<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 1,466,000 m<sup>2</sup> or tanned or crust heads or skins of ovine or caprine animals of 4104.41.2.2.1 and 4104.49.2.4.1 and leather of bovine (including buffalo) or equine animals of 4107.11.2.4.1, 4107.12.2.4.1, 4107.19.2.4.1, 4107.91.2.4.1, 4107.92.2.4.1 and 4107.99.2.4.1 (hereinafter in this heading and heading 41.07 referred to as "the Pooled Quota (Second Category)").</p>	13.3%	Xq1	The originating goods classified under the out-of-quota tariff line (410441.212) will receive preferential treatment without the limit of quota quantity set out for this tariff line (410441.211).	9.7%	8.5%	7.3%	6.0%	4.8%	3.6%	2.4%	1.2%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
410441.212	<p>— Other</p>		B10																						
410441.213	<p>— For "the Pooled Quota (Second Category)"</p>			The originating goods classified under the out-of-quota tariff line (410441.219) will receive preferential treatment without the limit of quota quantity set out for this tariff line (410441.215).																					
410441.219	<p>— Other</p> <p>(2) Other</p>	16.0%	B10		11.6%	10.2%	8.7%	7.3%	5.8%	4.4%	2.9%	1.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
410441.221	<p>* For "the Pooled Quota (First Category)"</p>			The originating goods classified under the out-of-quota tariff line (410441.222) will receive preferential treatment without the limit of quota quantity set out for this tariff line (410441.221).																					
410441.222	<p>• Other</p>	12.0%	B10		8.7%	7.6%	6.3%	5.5%	4.4%	3.3%	2.2%	1.1%	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	
410449	Other 1 Tanned (including retanned) but not further prepared (2) Other																							
410449121	• For "the Pooled Quota (First Category)"		Xq1	The originating goods classified under the out-of-quota tariff line (410449.122) will receive preferential tariff treatment without the limit of quota quantity set out for this tariff line (410449.121)	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
410449122	• Other 2 Other	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
410449211	(1) Dried or coloured • For "the Pooled Quota (Second Category)"																							
410449212	• Other (2) Other	16.0%	B10	The originating goods classified under the out-of-quota tariff line (410449.212) will receive preferential tariff treatment without the limit of quota quantity set out for this tariff line (410449.211)	11.6%	10.2%	8.7%	7.3%	5.8%	4.4%	2.9%	1.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	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	
410449.221	• For "the Pooled Quota (First Category)"		Xq1	The originating goods classified under the out-of-quota tariff line (410449.222) will receive preferential tariff treatment without the limit of quota quantity set out for this tariff line (410449.221)	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
410449.222	• Other	12.0%	B10																					
41.05	Tanned or crust skins of sheep or lambs, without wool on, whether or not split, but not further prepared																							
4105.30	In the dry state (crust)																							
	1 Dyed or coloured																							
410530.111	• For the quantity within the limits of a tariff quota stipulated by a cabinet order which is effective at the time of import and under the conditions set out by relevant regulations which are effective at the time of import Note: The tariff quota shall be calculated on the basis of 1,070,000 m <sup>2</sup> on tanned or crust hides and skins of sheep or lamb of 4105.30+1, tanned or crust hides and skins of goat or kid of 4106.22+1, sheep or lamb skin leather of 4112.00+2-(1), and goats or kids skin leather of 4113.10+2-(1) (hereinafter in this subheading and subheadings 4106.22, 4112.00 and 4113.10 referred to as "the Pooled Quota")		Xq1	The originating goods classified under the out-of-quota tariff line (410530.112) will receive preferential tariff treatment without the limit of quota quantity set out for this tariff line (410530.111)																				
410530.112	• Other	16.0%	B10		11.6%	10.2%	8.7%	7.3%	5.8%	4.4%	2.9%	1.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
41.06	Tanned or crust hides and skins of other animals, without wool or fur on, whether or not split, but not further prepared																							
	Of goats or kids																							
4106.22	In the dry state (crust)																							
	1 Dyed or coloured																							



Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	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		
410622.111	- For "the Fooled Quota"																								
410622.112	- Other	16.0%	B10	The originating goods classified under the out-of-quota tariff line (410622.112) will receive preferential tariff treatment without the limit of quota quantity set out for this tariff line (410622.111).	11.6%	10.2%	8.7%	7.3%	5.8%	4.4%	2.9%	1.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	Of swine																								
410631.000	In the wet state (including wet-blue)	6.0%	B8		4.0%	3.3%	2.7%	2.0%	1.3%	0.7%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
4106.32	In the dry state (crust)																								
410632.100	1 Dyed or coloured	8.0%	B8		5.3%	4.4%	3.6%	2.7%	1.8%	0.9%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
410632.200	2 Other	6.0%	B8		4.0%	3.3%	2.7%	2.0%	1.3%	0.7%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
410640	Of reptiles																								
	2 Other																								
	(1) Dyed or coloured																								
	A Of alligators, crocodiles or lizards																								
410640.211	- Of alligators or crocodiles	10.0%	B10		7.3%	6.4%	5.5%	4.5%	3.6%	2.7%	1.8%	0.9%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
410640.212	- Other	10.0%	B10		7.3%	6.4%	5.5%	4.5%	3.6%	2.7%	1.8%	0.9%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
410640.214	B 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	Free	Free
	Other																								
4106.92	In the dry state (crust)																								
	1 Dyed or coloured																								
410692.110	- Of ostriches	6.0%	B8		4.0%	3.3%	2.7%	2.0%	1.3%	0.7%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
410692.190	- 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	Free	Free
41.07	Leather further prepared after tanning or crusting, (including parchment-dressed leather, of bovine (including buffalo) or equine animals, without their hair, whether or not split, other than leather of heading 41.14																								
	Whole hides and skins																								
4107.11	Full grains, unsplit																								
410711.100	1 Parchment-dressed	6.0%	B10		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	Free
	2 Other																								
	(1) Dyed, coloured, stamped or embossed																								

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	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	
410711.211	<ul style="list-style-type: none"> <li>• Dyed or colored, excluding whole bovine skin leather of a unit surface area not exceeding 2,6 m<sup>2</sup>, and buffalo leather and roller leather</li> <li>— For "the Pooled Quota (Second Category)"</li> </ul>		Xq1	The originating goods classified under the out-of-quota tariff line (410711.212) will receive preferential tariff treatment without the limit of quota quantity set out for this tariff line (410711.211)																				
410711.212	<ul style="list-style-type: none"> <li>— Other</li> <li>• Other</li> </ul>	13.3%	B10		9.7%	8.5%	7.3%	6.0%	4.8%	3.6%	2.4%	1.2%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
410711.213	<ul style="list-style-type: none"> <li>— For "the Pooled Quota (Second Category)"</li> </ul>		Xq1	The originating goods classified under the out-of-quota tariff line (410711.219) will receive preferential tariff treatment without the limit of quota quantity set out for this tariff line (410711.213)																				
410711.219	<ul style="list-style-type: none"> <li>— Other</li> <li>(2) Other</li> </ul>	16.0%	B10		11.6%	10.2%	8.7%	7.3%	5.8%	4.4%	2.9%	1.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
410711.221	<ul style="list-style-type: none"> <li>• For "the Pooled Quota (First Category)"</li> </ul>		Xq1	The originating goods classified under the out-of-quota tariff line (410711.222) will receive preferential tariff treatment without the limit of quota quantity set out for this tariff line (410711.221)																				

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	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			
410711.222	- Other	12.0%	B10		8.7%	7.6%	6.5%	5.5%	4.4%	3.3%	2.2%	1.1%											Free	Free		
410712	Grain splits																									
410712.100	1 Parchment-dressed	6.0%	B10		4.4%	3.8%	3.3%	2.7%	2.2%	1.6%	1.1%	0.5%												Free	Free	
	2 Other																									
	(1) Dyed, coloured, stamped or embossed																									
	- Dyed or coloured, excluding whole bovine skin leather of a unit surface area not exceeding 2.0 m <sup>2</sup> , and buffalo leather and roller leather																									
410712.211	- For "the Footed Quota (Second Category)"		Xq1	The originating goods classified under the out-of-quota tariff line (410712.212) will receive preferential tariff treatment without the limit of quota quantity set out for this tariff line (410712.211).																						
410712.212	- Other	13.3%	B10		9.7%	8.5%	7.3%	6.0%	4.8%	3.6%	2.4%	1.2%												Free	Free	
	- Other																									
410712.213	- For "the Footed Quota (Second Category)"		Xq1	The originating goods classified under the out-of-quota tariff line (410712.219) will receive preferential tariff treatment without the limit of quota quantity set out for this tariff line (410712.213).																						
410712.219	- Other	16.0%	B10		11.6%	10.2%	8.7%	7.3%	5.8%	4.4%	2.9%	1.5%													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		
410712.221	• For "the Pooled Quota (First Category)"		Xq1	The originating goods classified under the out-of-quota tariff line (410712.222) will receive preferential treatment without the limit of quota quantity set out for this tariff line (410712.221)																					
410712.222	- Other	12.0%	B10		8.7%	7.6%	6.5%	5.5%	4.4%	3.3%	2.2%	1.1%												Free	
410719	Other																								Free
410719.100	1 Parchment-dressed	6.0%	B10		4.4%	3.8%	3.3%	2.7%	2.2%	1.6%	1.1%	0.5%													Free
	2 Other																								Free
	(1) Dyed, coloured, stamped or embossed																								
410719.211	- For "the Pooled Quota (Second Category)"		Xq1	The originating goods classified under the out-of-quota tariff line (410719.212) will receive preferential treatment without the limit of quota quantity set out for this tariff line (410719.211)																					
410719.212	- Other	16.0%	B10		11.6%	10.2%	8.7%	7.3%	5.8%	4.4%	2.9%	1.5%													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	
410719.221	For "the Pooled Quota (First Category)"		Xq1	The originating goods classified under the out-of-quota tariff line (410719.222) will receive preferential treatment without the limit of quota quantity set out for this tariff line (410719.221)																				
410719.222	- Other	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
	Other, including sides																							
4107.91	Full grains, unsplit																							
410791.100	1 Parchment-dressed	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
	2 Other																							
	(1) Dyed, colored, stamped or embossed																							
	- Dyed or colored, excluding buffalo leather and roller leather																							
410791.211	- For "the Pooled Quota (Second Category)"		Xq1	The originating goods classified under the out-of-quota tariff line (410791.212) will receive preferential treatment without the limit of quota quantity set out for this tariff line (410791.211)																				
410791.212	- Other	13.3%	B10		9.7%	8.5%	7.3%	6.0%	4.8%	3.6%	2.4%	1.2%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	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	
410791.213	For "line Footed Quota (Second Category)"		Xq1	The originating goods classified under the out-of-quota tariff line (410791.219) will receive preferential treatment without the limit of quota quantity set out for this tariff line (410791.213).	11.6%	10.2%	8.7%	7.3%	5.8%	4.4%	2.9%	1.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
410791.219	- Other	16.0%	B10																					
410791.221	For "line Pooled Quota (First Category)"		Xq1	The originating goods classified under the out-of-quota tariff line (410791.222) will receive preferential treatment without the limit of quota quantity set out for this tariff line (410791.221).	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
410791.222	- Other	12.0%	B10																					
410792	Gram splits																							
410792.100	1 Parchment-dressed	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
	2 Other																							
	(1) Dyed, coloured, stamped or embossed																							
	- Dyed or coloured, excluding buffalo leather and roller leather																							

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	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		
410792.211	- For "the Pooled Quota (Second Category)"		Xq1	The originating goods classified under the out-of-quota tariff line (410792.212) will receive preferential treatment without the limit of quota quantity set out for this tariff line (410792.211)	9.7%	8.5%	7.3%	6.0%	4.8%	3.6%	2.4%	1.2%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
410792.212	- Other	13.3%	B10																					Free	
410792.213	- For "the Pooled Quota (Second Category)"		Xq1	The originating goods classified under the out-of-quota tariff line (410792.219) will receive preferential treatment without the limit of quota quantity set out for this tariff line (410792.213)																					
410792.219	- 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	Free	
410792.221	- For "the Pooled Quota (First Category)"		Xq1	The originating goods classified under the out-of-quota tariff line (410792.222) will receive preferential treatment without the limit of quota quantity set out for this tariff line (410792.221)																					
410792.222	- Other	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	
410799	Other																								
410799.100	1 Parchment-dressed	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	

Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	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																								
410799.211	(1) Dyed, coloured, stamped or embossed - For "the Pooled Quota (Second Category)"			The originating goods classified under the out-of-quota tariff line (410799.212) will receive preferential tariff treatment without the limit of quota quantity set out for this tariff line (410799.211)																					
410799.212	- Other	16.0%	B10		11.6%	10.2%	8.7%	7.3%	5.8%	4.4%	2.9%	1.5%												Free	
410799.221	(2) Other - For "the Pooled Quota (First Category)"			The originating goods classified under the out-of-quota tariff line (410799.222) will receive preferential tariff treatment without the limit of quota quantity set out for this tariff line (410799.221)																					
410799.222	- Other	12.0%	B10		8.7%	7.6%	6.3%	5.5%	4.4%	3.3%	2.2%	1.1%													Free
4112.00	Leather further prepared after tanning or crusting, including parchment-dressed leather, of sheep or lambs, without wool on, whether or not split, other than leather of heading 41.14																								
411200.100	1 Parchment-dressed 2 Other	6.0%	B10		4.4%	3.8%	3.3%	2.7%	2.2%	1.6%	1.1%	0.5%													Free
	(1) Dyed, coloured, stamped or embossed																								



Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	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	
411200.211	• For "the Pooled Quota"																							
411200.212	• Other	16.0%	B10	The originating goods classified under the out-of-quota tariff line (411200.212) will receive preferential treatment without the limit of quota quantity set out for this tariff line (411200.211).	11.6%	10.2%	8.7%	7.3%	5.8%	4.4%	2.9%	1.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
4113	Leather (other than that of heading 41.14) prepared after tanning or existing, including parchment-dressed leather, of other animals, without wool or hair on, whether or not split, other than leather of heading 41.14		Xq1																					
4113.10	Of goats or kids																							
411310.100	1 Parchment-dressed	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
	2 Other																							
	(1) Dyed, coloured, stamped or embossed																							
411310.211	• For "the Pooled Quota"																							
411310.212	• Other	16.0%	B10	The originating goods classified under the out-of-quota tariff line (411310.212) will receive preferential treatment without the limit of quota quantity set out for this tariff line (411310.211).	11.6%	10.2%	8.7%	7.3%	5.8%	4.4%	2.9%	1.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
4113.20	Of swine																							
411320.100	1 Parchment-dressed	6.0%	B8		4.0%	3.3%	2.7%	2.0%	1.3%	0.7%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																							
411320.210	(1) Dyed, coloured, stamped or embossed	8.0%	B10		5.8%	5.1%	4.4%	3.6%	2.9%	2.2%	1.5%	0.7%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
411320.220	(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	Free
4113.30	Of reptiles																							
411330.100	1 Parchment-dressed	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
	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
	(1) Dyed, coloured, stamped or embossed																						
	A Of alligators, crocodiles or lizards																						
411330.211	- Of alligators or crocodiles	10.0%	B10	7.3%	6.4%	5.5%	4.5%	4.5%	3.6%	2.7%	1.8%	0.9%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
411330.212	- Other	10.0%	B10	7.3%	6.4%	5.5%	4.5%	4.5%	3.6%	2.7%	1.8%	0.9%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	B Other																						
411330.221	- Of turtles and tortoise	6.0%	B8	4.0%	3.3%	2.7%	2.0%	2.0%	1.3%	0.7%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
411330.222	- Other	6.0%	B10	4.4%	3.8%	3.3%	2.7%	2.7%	2.2%	1.6%	1.1%	0.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
4113.90	Other																						
411390.100	1 Parchment-dressed	6.0%	B8	4.0%	3.3%	2.7%	2.0%	2.0%	1.3%	0.7%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																						
	(1) Dyed, coloured, stamped or embossed																						
411390.211	- Of ostriches	6.0%	B10	4.4%	3.8%	3.3%	2.7%	2.7%	2.2%	1.6%	1.1%	0.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
411390.212	- Other	6.0%	B10	4.4%	3.8%	3.3%	2.7%	2.7%	2.2%	1.6%	1.1%	0.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
41.14	Chamois (including combination chamois) leather; patent leather and patent laminated leather; metallised leather																						
411410.000	Chamois (including combination chamois) leather	25.0%	B15	20.3%	18.8%	17.2%	15.6%	15.6%	14.1%	12.5%	10.9%	9.4%	7.8%	6.3%	4.7%	3.1%	1.6%	Free	Free	Free	Free	Free	Free
4114.20	Patent leather and patent laminated leather; metallised leather																						
411420.010	1 Metallised leather	20.0%	B15	16.3%	15.0%	13.8%	12.3%	12.3%	11.3%	10.0%	8.8%	7.5%	6.3%	5.0%	3.8%	2.5%	1.3%	Free	Free	Free	Free	Free	Free
411420.090	2 Other	28.0%	B15	22.8%	21.0%	19.3%	17.3%	17.3%	15.8%	14.0%	12.3%	10.3%	8.8%	7.0%	5.3%	3.5%	1.8%	Free	Free	Free	Free	Free	Free
41.15	Composition leather with a basis of leather or leather fibre, in slabs, sheets or strips, whether or not in rolls, trimmings and other waste of leather or of composition leather, not suitable for the manufacture of leather articles; leather dust, powder and flour																						
411510.000	Composition leather with a basis of leather or leather fibre, in slabs, sheets or strips, whether or not in rolls	6.0%	B10	4.4%	3.8%	3.3%	2.7%	2.7%	2.2%	1.6%	1.1%	0.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
411520.000	Trimmings and other waste of leather or of composition leather, not suitable for the manufacture of leather articles; leather dust, powder and flour	3.0%	B8	2.0%	1.7%	1.3%	1.0%	1.0%	0.7%	0.3%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Chapter 42 Articles of leather, saddlery and harness; travel goods; handbags and similar containers; articles of animal gut (other than silk-worm gut)																						
42.01	Saddlery and harness for any animal (including leathers, knee pads, mats, stirrups, saddle cloths, saddle bags, leg coats and the like), of any material	5.3%	B10	3.9%	3.4%	2.9%	2.4%	2.4%	1.9%	1.4%	1.0%	0.5%	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	
42.02	Trunks, suit-cases, vanity-cases, executive-cases, brief-cases, school satchels, spectacle cases, binocular cases, camera cases, musical instrument cases, gun cases, holsters and similar containers; travelling-bags, insulated food or beverage bags, toilet bags, rucksacks, handbags, shopping-bags, wallets, purses, map-cases, cigarette-cases, tobacco-pouches, tool bags, sports bags, bottle-cases, jewellery boxes, powder-boxes, cutlery cases and similar containers, of leather or of composition leather, of sheeting of plastics, of textile materials, of vulcanised fibre or of paperboard, or wholly or mainly covered with such materials or with paper																							
4202.11	Trunks, suit-cases, vanity-cases, executive-cases, brief-cases, school satchels and similar containers																							
4202.11.100	With outer surface of leather or of composition leather																							
4202.12	1 Vanity-cases, combined or trimmed with precious metal, metal clad with precious metal, metal plated with precious metal, precious stones, pearls, coral, elephants' tusks or Beško, more than 6,000 yen/piece in value for customs duty. 2 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	Free
4202.12.200	With outer surface of plastics or of textile materials	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
4202.12.100	1 Vanity-cases, combined or trimmed with precious metal, metal clad with precious metal, metal plated with precious metal, precious stones, pearls, coral, elephants' tusks or Beško, more than 6,000 yen/piece in value for customs duty. 2 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	Free
4202.12.210	(1) With outer surface of plastic sheeting or textile materials	8.0%	B10		5.8%	5.1%	4.4%	3.6%	2.9%	2.2%	1.5%	0.7%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
4202.12.220	(2) Other	4.6%	B10		3.3%	2.9%	2.5%	2.1%	1.7%	1.3%	0.8%	0.4%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
4202.19.000	Other	4.1%	B10		3.0%	2.6%	2.2%	1.9%	1.5%	1.1%	0.7%	0.4%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
4202.21	Handbags, whether or not with shoulder strap, including those without handle With outer surface of leather or of composition leather																							
4202.21.110	1 Combined or trimmed with precious metal, metal clad with precious metal, metal plated with precious metal, precious stones, semi-precious stones, pearls, coral, elephants' tusks or Beško, more than 6,000 yen/piece in value for customs duty. (1) Of leather	14.0%	B10		10.2%	8.9%	7.6%	6.4%	5.1%	3.8%	2.5%	1.3%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
4202.21.120	(2) 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	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																							
420221.210	(1) Of leather	8.0%	B10		5.8%	5.1%	4.4%	3.6%	2.9%	2.2%	1.5%	0.7%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
420221.220	(2) Other	10.0%	B10		7.3%	6.4%	5.5%	4.5%	3.6%	2.7%	1.8%	0.9%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
4202.22	With outer surface of sheeting of plastics or of textile materials																							
420222.100	1 Combined or trimmed with precious metal, metal clad with precious metal, metal plated with precious metal, precious stones, semi-precious stones, pearls, coral, elephants' tusks or Bebekko, more than 6,000 yen/piece in value for customs duty.	16.0%	B10		11.6%	10.2%	8.7%	7.3%	5.8%	4.4%	2.9%	1.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
420222.200	2 Other	8.0%	B10		5.8%	5.1%	4.4%	3.6%	2.9%	2.2%	1.5%	0.7%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
420229.000	Other	8.0%	B10		5.8%	5.1%	4.4%	3.6%	2.9%	2.2%	1.5%	0.7%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
4202.31	Articles of a kind normally carried in the pocket or in the handbag.																							
4202.31	With outer surface of leather or of composition leather																							
420231.100	1 Wallets and purses, combined or trimmed with precious metal, metal clad with precious metal, metal plated with precious metal, precious stones, semi-precious stones, pearls, coral, elephants' tusks or Bebekko, more than 6,000 yen/piece in value for customs duty.	16.0%	B10		11.6%	10.2%	8.7%	7.3%	5.8%	4.4%	2.9%	1.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
420231.200	2 Other	10.0%	B10		7.3%	6.4%	5.5%	4.5%	3.6%	2.7%	1.8%	0.9%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
4202.32	With outer surface of sheeting of plastics or of textile materials																							
420232.100	1 Wallets and purses, combined or trimmed with precious metal, metal clad with precious metal, metal plated with precious metal, precious stones, semi-precious stones, pearls, coral, elephants' tusks or Bebekko, more than 6,000 yen/piece in value for customs duty.	16.0%	B10		11.6%	10.2%	8.7%	7.3%	5.8%	4.4%	2.9%	1.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
420232.200	2 Other	8.0%	B10		5.8%	5.1%	4.4%	3.6%	2.9%	2.2%	1.5%	0.7%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
420239.000	Other	4.1%	B10		3.0%	2.6%	2.2%	1.9%	1.5%	1.1%	0.7%	0.4%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
4202.99	Other																							
420291.000	With outer surface of leather or of composition leather	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
420292.000	With outer surface of sheeting of plastics or of textile materials	8.0%	B10		5.8%	5.1%	4.4%	3.6%	2.9%	2.2%	1.5%	0.7%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
4202.99	Other																							
420299.020	1 Of wood	2.7%	B10		2.0%	1.7%	1.5%	1.2%	1.0%	0.7%	0.5%	0.2%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
420299.010	2 Of ivory, of bone, of tortoise-shell, of horn, of antlers, of coral, of mother-of-pearl or of other animal carving material	3.4%	B10		2.5%	2.2%	1.9%	1.5%	1.2%	0.9%	0.6%	0.3%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
420299.090	3 Other	4.6%	B10		3.3%	2.9%	2.5%	2.1%	1.7%	1.3%	0.8%	0.4%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free