TARIFF SCHEDULE OF JAPAN (HS2012)

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
	SECTION I LIVE ANIMALS; ANIMAL PRODUCTS																								
	Chapter 1 Live animals																								
01.01	Live horses, asses, mules and hinnies																								
	Horses																								
0101.21	Pure-bred breeding animals																								
010121.100	1 Certified as being those other than Thoroughbred, Thoroughbred-grade, Arab, Anglo-Arab or Arab-grade horses (hereinafter referred to as "light-breed horses") in accordance with the provisions of a cabinet order	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																								
010121.210	(1) "Light-breed horses" certified as being those used for purposes other than horse-race and as being not pregnant in accordance with the provisions of a cabinet order	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
010121.290	(2) Other	3,400,000 yen/each	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
0101.29	Other																								
010129.100	1 Certified as being not "light-breed horses" in accordance with the provisions of a cabinet order	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																								
010129.210	(1) "Light-breed horses" certified as being those used for purposes other than horse-race and as being not pregnant in accordance with the provisions of a cabinet order	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

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Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
010129.290	(2) Other	3,400,000 yen/each	B16	See SG6 of Appendix B-1	3,187,500 yen /each	2,975,000 yen /each	2,762,500 yen /each	2,550,000 yen /each	2,337,500 yen /each	2,125,000 yen /each	1,912,500 yen /each	1,700,000 yen /each	1,487,500 yen /each	1,275,000 yen /each	1,062,500 yen /each	850,000 yen /each	637,500 yen /each	425,000 yen /each	212,500 yen /each	Free	Free	Free	Free	Free	Free
010130.000	Asses	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
010190.000	Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
01.02	Live bovine animals																								
	Cattle																								
010221.000	Pure-bred breeding animals	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
0102.29	Other																								
010229.100	1 Weighing not more than 300 kg	38,250 yen/each	B16		35,859.38 yen /each	33,468.75 yen /each	31,078.13 yen /each	28,687.50 yen /each	26,296.88 yen /each	23,906.25 yen /each	21,515.63 yen /each	19,125.00 yen /each	16,734.38 yen /each	14,343.75 yen /each	11,953.13 yen /each	9,562.50 yen /each	7,171.88 yen /each	4,781.25 yen /each	2,390.63 yen /each	Free	Free	Free	Free	Free	Free
010229.200	2 Other	63,750 yen/each	B16		59,765.63 yen /each	55,781.25 yen /each	51,796.88 yen /each	47,812.50 yen /each	43,828.13 yen /each	39,843.75 yen /each	35,859.38 yen /each	31,875.00 yen /each	27,890.63 yen /each	23,906.25 yen /each	19,921.88 yen /each	15,937.50 yen /each	11,953.13 yen /each	7,968.75 yen /each	3,984.38 yen /each	Free	Free	Free	Free	Free	Free
	Buffalo																								
010231.000	Pure-bred breeding animals	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
010239.000	Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
0102.90	Other																								
010290.100	1 Pure-bred breeding animals	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																								

TARIFF SCHEDULE OF JAPAN (HS2012)

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
010290.210	(1) Weighing not more than 300 kg	38,250 yen/each	B16		35,859.38 yen /each	33,468.75 yen /each	31,078.13 yen /each	28,687.50 yen /each	26,296.88 yen /each	23,906.25 yen /each	21,515.63 yen /each	19,125.00 yen /each	16,734.38 yen /each	14,343.75 yen /each	11,953.13 yen /each	9,562.50 yen /each	7,171.88 yen /each	4,781.25 yen /each	2,390.63 yen /each	Free	Free	Free	Free	Free	Free
010290.290	(2) Other	63,750 yen/each	B16		59,765.63 yen /each	55,781.25 yen /each	51,796.88 yen /each	47,812.50 yen /each	43,828.13 yen /each	39,843.75 yen /each	35,859.38 yen /each	31,875.00 yen /each	27,890.63 yen /each	23,906.25 yen /each	19,921.88 yen /each	15,937.50 yen /each	11,953.13 yen /each	7,968.75 yen /each	3,984.38 yen /each	Free	Free	Free	Free	Free	Free
01.03	Live swine																								
010310.000	Pure-bred breeding animals	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Other																								
010391.000	Weighing less than 50 kg	8.5%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
0103.92	Weighing 50 kg or more																								
010392.011	[1] Per each, not more than the upper limit prices for the specific duty applied on live swine where the upper limit prices shall be obtained by subtracting Prices B from Prices A, the same definition shall be applied in this heading Prices A: standard import prices for live swine specified by the sub-paragraph 1 of paragraph 1 of the Annex 1-3-2 to the Temporary Customs Tariff Measures Law (Law No. 36 of 1960) corresponding to the period of importation provided by the Annex, the same definition shall be applied in this heading Prices B: the prices specified by [1] in this sub-heading each corresponding to the period of importation provided by the Annex 1-3 to the Law	19,508 yen/each	JPB16*	See JPB16* of the General Notes of the Tariff Schedule of Japan	JPB 16*	JPB 16*	JPB 16*	JPB 16*	JPB 16*	JPB 16*	JPB 16*	JPB 16*	JPB 16*	JPB 16*	JPB 16*	JPB 16*	JPB 16*	JPB 16*	JPB 16*	Free	Free	Free	Free	Free	Free
010392.012	[2] Per each, more than the upper limit prices for the specific duty applied on live swine, but not more than the gate prices where the gate prices shall be obtained by dividing Prices A by Rates B plus 1, the same definition shall be applied in this heading Prices A: mentioned in [1] Rates B: the rates specified in this sub-heading [3] according to the each divisions of each import terms provided in the Annex 1-3-2	Per each, the difference between the standard import price of live swine and the value for customs duty	JPB16*	See JPB16* of the General Notes of the Tariff Schedule of Japan	JPB 16*	JPB 16*	JPB 16*	JPB 16*	JPB 16*	JPB 16*	JPB 16*	JPB 16*	JPB 16*	JPB 16*	JPB 16*	JPB 16*	JPB 16*	JPB 16*	JPB 16*	Free	Free	Free	Free	Free	Free

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
010392.020	[3] Per each, more than the gate price of live swine, in value for customs duty	8.5%	B16		7.9%	7.4%	6.9%	6.3%	5.8%	5.3%	4.7%	4.2%	3.7%	3.1%	2.6%	2.1%	1.5%	1.0%	0.5%	Free	Free	Free	Free	Free	Free
01.04	Live sheep and goats																								
010410.000	Sheep	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
010420.000	Goats	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
01.05	Live poultry, that is to say, fowls of the species *Gallus domesticus* , ducks, geese, turkeys and guinea fowls																								
	Weighing not more than 185 g																								
010511.000	Fowls of the species *Gallus domesticus*	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
010512.000	Turkeys	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
010513.000	Ducks	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
010514.000	Geese	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
010515.000	Guinea fowls	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Other																								
010594.000	Fowls of the species *Gallus domesticus*	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
010599.000	Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
01.06	Other live animals																								
	Mammals																								
010611.000	Primates	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

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Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
0106.12	Whales, dolphins and porpoises (mammals of the order Cetacea); manatees and dugongs (mammals of the order Sirenia); seals, sea lions and walruses (mammals of the suborder Pinnipedia)																								
010612.010	- Whales, dolphins and porpoises (mammals of the order Cetacea); manatees and dugongs (mammals of the order Sirenia)	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
010612.090	- Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
010613.000	Camels and other camelids (*Camelidae*)	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
010614.000	Rabbits and hares	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
0106.19	Other																								
010619.010	- Carnivores	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
010619.090	- Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
0106.20	Reptiles (including snakes and turtles)																								
010620.010	- Turtles and tortoises	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
010620.020	- Crocodiles and alligators	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	- Squamata																								
010620.031	-- Lizards	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
010620.039	-- Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
010620.090	- Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Birds																								
010631.000	Birds of prey	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

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Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
010632.000	Psittaciformes (including parrots, parakeets, macaws and cockatoos)	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
010633.000	Ostriches; emus (*Dromaius novaehollandiae*)	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
010639.000	Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Insects																								
010641.000	Bees	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
010649.000	Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
0106.90	Other																								
	- Amphibians																								
010690.011	-- Anura	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
010690.012	-- Caudata	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
010690.019	-- Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
010690.090	- Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

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Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
	Chapter 2 Meat and edible meat offal																								
02.01	Meat of bovine animals, fresh or chilled																								
020110.000	Carcasses and half-carcasses	38.5%	JPR2	See SG1* of Appendix B-1	27.5%	26.6%	25.8%	25.0%	24.1%	23.3%	22.5%	21.6%	20.8%	20.0%	18.1%	16.3%	14.5%	12.6%	10.8%	9.0%	9.0%	9.0%	9.0%	9.0%	9.0%
020120.000	Other cuts with bone in	38.5%	JPR2	See SG1* of Appendix B-1	27.5%	26.6%	25.8%	25.0%	24.1%	23.3%	22.5%	21.6%	20.8%	20.0%	18.1%	16.3%	14.5%	12.6%	10.8%	9.0%	9.0%	9.0%	9.0%	9.0%	9.0%
0201.30	Boneless																								
020130.010	- Loin	38.5%	JPR2	See SG1* of Appendix B-1	27.5%	26.6%	25.8%	25.0%	24.1%	23.3%	22.5%	21.6%	20.8%	20.0%	18.1%	16.3%	14.5%	12.6%	10.8%	9.0%	9.0%	9.0%	9.0%	9.0%	9.0%
020130.020	- Chuck, Clod and Round	38.5%	JPR2	See SG1* of Appendix B-1	27.5%	26.6%	25.8%	25.0%	24.1%	23.3%	22.5%	21.6%	20.8%	20.0%	18.1%	16.3%	14.5%	12.6%	10.8%	9.0%	9.0%	9.0%	9.0%	9.0%	9.0%
020130.030	- Brisket and plate	38.5%	JPR2	See SG1* of Appendix B-1	27.5%	26.6%	25.8%	25.0%	24.1%	23.3%	22.5%	21.6%	20.8%	20.0%	18.1%	16.3%	14.5%	12.6%	10.8%	9.0%	9.0%	9.0%	9.0%	9.0%	9.0%
020130.090	- Other	38.5%	JPR2	See SG1* of Appendix B-1	27.5%	26.6%	25.8%	25.0%	24.1%	23.3%	22.5%	21.6%	20.8%	20.0%	18.1%	16.3%	14.5%	12.6%	10.8%	9.0%	9.0%	9.0%	9.0%	9.0%	9.0%
02.02	Meat of bovine animals, frozen																								
020210.000	Carcasses and half-carcasses	38.5%	JPR2	See SG1* of Appendix B-1	27.5%	26.6%	25.8%	25.0%	24.1%	23.3%	22.5%	21.6%	20.8%	20.0%	18.1%	16.3%	14.5%	12.6%	10.8%	9.0%	9.0%	9.0%	9.0%	9.0%	9.0%

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Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
020220.000	Other cuts with bone in	38.5%	JPR2	See SG1* of Appendix B-1	27.5 %	26.6 %	25.8 %	25.0 %	24.1 %	23.3 %	22.5 %	21.6 %	20.8 %	20.0 %	18.1 %	16.3 %	14.5 %	12.6 %	10.8 %	9.0%	9.0%	9.0%	9.0%	9.0%	9.0%
0202.30	Boneless																								
020230.010	- Loin	38.5%	JPR2	See SG1* of Appendix B-1	27.5 %	26.6 %	25.8 %	25.0 %	24.1 %	23.3 %	22.5 %	21.6 %	20.8 %	20.0 %	18.1 %	16.3 %	14.5 %	12.6 %	10.8 %	9.0%	9.0%	9.0%	9.0%	9.0%	9.0%
020230.020	- Chuck, Clod and Round	38.5%	JPR2	See SG1* of Appendix B-1	27.5 %	26.6 %	25.8 %	25.0 %	24.1 %	23.3 %	22.5 %	21.6 %	20.8 %	20.0 %	18.1 %	16.3 %	14.5 %	12.6 %	10.8 %	9.0%	9.0%	9.0%	9.0%	9.0%	9.0%
020230.030	- Brisket and plate	38.5%	JPR2	See SG1* of Appendix B-1	27.5 %	26.6 %	25.8 %	25.0 %	24.1 %	23.3 %	22.5 %	21.6 %	20.8 %	20.0 %	18.1 %	16.3 %	14.5 %	12.6 %	10.8 %	9.0%	9.0%	9.0%	9.0%	9.0%	9.0%
020230.090	- Other	38.5%	JPR2	See SG1* of Appendix B-1	27.5 %	26.6 %	25.8 %	25.0 %	24.1 %	23.3 %	22.5 %	21.6 %	20.8 %	20.0 %	18.1 %	16.3 %	14.5 %	12.6 %	10.8 %	9.0%	9.0%	9.0%	9.0%	9.0%	9.0%
02.03	Meat of swine, fresh, chilled or frozen																								
	Fresh or chilled																								
0203.11	Carcasses and half-carcasses																								
020311.010	1 Of wild boars	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																								

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Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
020311.020	[1] Each kilogramme, in value for customs duty, not more than the upper limit prices for the specific duty applied on pig carcass, where the upper limit prices shall be obtained by substracting Prices B from Prices A, the same definition shall be applied in this heading. Prices A, standard import prices for pig carcass specified by the sub-paragraph 1 of paragraph 2 of Annex 1-3-2 to the Temporary Customs Tariff Measures Law (Law No. 36 of 1960) corresponding to the period of importation provided by the Annex, the same definition shall be applied in this heading. Prices B, the prices specified by [1] in this sub-heading each corresponding to the period of importation provided by the Annex 1-3 to the Law	361 yen/kg	JPR4	See JPR4 of the General Notes of the Tariff Schedule of Japan and SG2 of Appendix B-1	JPR4	JPR4	JPR4	JPR4	JPR4	JPR4	JPR4	JPR4	JPR4	JPR4	JPR4	JPR4	JPR4	JPR4	JPR4	JPR4	JPR4	JPR4	JPR4	JPR4	JPR4
	[2] Each kilogramme, in value for customs duty, more than the upper limit prices for the specific duty applied on pig carcass, but not more than the gate prices of pig carcass, where the gate prices shall be obtained by dividing Prices A by Rates B plus 1, the same definition shall be applied in this heading. Prices A,mentioned in [1] Rates B, the rates specified by [3] in this sub-heading according to the each divisions of each import terms provided in the Annex 1-3-2																								
020311.030	- Each kilogramme, in value for customs duty, more than the upper limit prices for the specific duty applied on pig carcass, but not more than 299.25 yen/kg	Per each kilogramme, the difference between the standard import price of pig carcass and the value for customs duty	JPR4	See JPR4 of the General Notes of the Tariff Schedule of Japan and SG2 of Appendix B-1	JPR4	JPR4	JPR4	JPR4	JPR4	JPR4	JPR4	JPR4	JPR4	JPR4	JPR4	JPR4	JPR4	JPR4	JPR4	JPR4	JPR4	JPR4	JPR4	JPR4	JPR4

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Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
	- Each kilogramme, in value for customs duty, more than 299.25 yen/kg but not more than the gate prices of pig carcass	Per each kilogramme, the difference between the standard import price of pig carcass and the value for customs duty	JPR4	See JPR4 of the General Notes of the Tariff Schedule of Japan and SG2 of Appendix B-1	JPR4	JPR4	JPR4	JPR4	JPR4	JPR4	JPR4	JPR4	JPR4	JPR4	JPR4	JPR4	JPR4	JPR4	JPR4	JPR4	JPR4	JPR4	JPR4	JPR4	JPR4
020311.040	[3] Each kilogramme, more than the gate prices of pig carcass, in value for customs duty	4.3%	JPB10*	See SG2 of Appendix B-1	2.2%	1.9%	1.7%	1.4%	1.2%	0.9%	0.7%	0.4%	0.2%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
0203.12	Hams, shoulders and cuts thereof, with bone in																								
020312.010	1 Of wild boars	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																								
020312.023	[1] Each kilogramme, in value for customs duty, not more than the upper limit prices for the specific duty applied on partial pig, where the upper limit prices shall be obtained by substracting Prices B from Prices A, the same definition shall be applied in this heading and in heading 02.06. Prices A, standard import prices for partial pig specified by the sub-paragraph 1 of paragraph 3 of Annex 1-3-2 to the Temporary Customs Tariff Measures Law (Law No. 36 of 1960) corresponding to the period of importation provided by the Annex, the same definition shall be applied in this heading and in heading 02.06. Prices B, the prices specified by [1] in this sub-heading each corresponding to the period of importation provided by the Annex 1-3 to the Law	482 yen/kg	JPR5	See JPR5 of the General Notes of the Tariff Schedule of Japan and SG2 of Appendix B-1	JPR5	JPR5	JPR5	JPR5	JPR5	JPR5	JPR5	JPR5	JPR5	JPR5	JPR5	JPR5	JPR5	JPR5	JPR5	JPR5	JPR5	JPR5	JPR5	JPR5	JPR5

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
	[2] Each kilogramme, in value for customs duty, more than the upper limit prices for the specific duty applied on partial pig, but not more than the gate prices of partial pig, where the gate prices shall be obtained by dividing Prices A by Rates B plus 1, the same definition shall be applied in this heading and in heading 02.06. Prices A,mentioned in [1] Rates B, the rates specified by [3] in this sub-heading according to the each divisions of each import terms provided in the Annex 1-3-2																								
020312.021	- Each kilogramme, in value for customs duty, more than the upper limit prices for the specific duty applied on partial pig, but not more than 399 yen/kg	Per each kilogramme, the difference between the standard import price of partial pig and the value for customs duty	JPR5	See JPR5 of the General Notes of the Tariff Schedule of Japan and SG2 of Appendix B-1	JPR5	JPR5	JPR5	JPR5	JPR5	JPR5	JPR5	JPR5	JPR5	JPR5	JPR5	JPR5	JPR5	JPR5	JPR5	JPR5	JPR5	JPR5	JPR5	JPR5	JPR5
	- Each kilogramme, in value for customs duty, more than 399 yen/kg but not more than the gate prices of partial pig	Per each kilogramme, the difference between the standard import price of partial pig and the value for customs duty	JPR5	See JPR5 of the General Notes of the Tariff Schedule of Japan and SG2 of Appendix B-1	JPR5	JPR5	JPR5	JPR5	JPR5	JPR5	JPR5	JPR5	JPR5	JPR5	JPR5	JPR5	JPR5	JPR5	JPR5	JPR5	JPR5	JPR5	JPR5	JPR5	JPR5
020312.022	[3] Each kilogramme, more than the gate prices of partial pig, in value for customs duty	4.3%	JPB10*	See SG2 of Appendix B-1	2.2%	1.9%	1.7%	1.4%	1.2%	0.9%	0.7%	0.4%	0.2%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
0203.19	Other																								
020319.010	1 Of wild boars	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
	2 Other																								
020319.023	[1] Each kilogramme, not more than the upper limit prices for the specific duty applied on partial pig, in value for customs duty	482 yen/kg	JPR5	See JPR5 of the General Notes of the Tariff Schedule of Japan and SG2 of Appendix B-1	JPR5	JPR5	JPR5	JPR5	JPR5	JPR5	JPR5	JPR5	JPR5	JPR5	JPR5	JPR5	JPR5	JPR5	JPR5	JPR5	JPR5	JPR5	JPR5	JPR5	JPR5
020319.021	[2] Each kilogramme, more than the upper limit prices for the specific duty applied on partial pig, but not more than the gate prices of partial pig, in value for customs duty																								
	- Each kilogramme, in value for customs duty, more than the upper limit prices for the specific duty applied on partial pig, but not more than 399 yen/kg	Per each kilogramme, the difference between the standard import price of partial pig and the value for customs duty	JPR5	See JPR5 of the General Notes of the Tariff Schedule of Japan and SG2 of Appendix B-1	JPR5	JPR5	JPR5	JPR5	JPR5	JPR5	JPR5	JPR5	JPR5	JPR5	JPR5	JPR5	JPR5	JPR5	JPR5	JPR5	JPR5	JPR5	JPR5	JPR5	JPR5
	- Each kilogramme, in value for customs duty, more than 399 yen/kg but not more than the gate prices of partial pig	Per each kilogramme, the difference between the standard import price of partial pig and the value for customs duty	JPR5	See JPR5 of the General Notes of the Tariff Schedule of Japan and SG2 of Appendix B-1	JPR5	JPR5	JPR5	JPR5	JPR5	JPR5	JPR5	JPR5	JPR5	JPR5	JPR5	JPR5	JPR5	JPR5	JPR5	JPR5	JPR5	JPR5	JPR5	JPR5	JPR5

TARIFF SCHEDULE OF JAPAN (HS2012)

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
020319.022	[3] Each kilogramme, more than the gate prices of partial pig, in value for customs duty	4.3%	JPB10*	See SG2 of Appendix B-1	2.2%	1.9%	1.7%	1.4%	1.2%	0.9%	0.7%	0.4%	0.2%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Frozen																								
0203.21	Carcasses and half-carcasses																								
020321.010	1 Of wild boars	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																								
020321.020	[1] Each kilogramme, not more than the upper limit prices for the specific duty applied on pig carcass, in value for customs duty	361 yen/kg	JPR4	See JPR4 of the General Notes of the Tariff Schedule of Japan and SG2 of Appendix B-1	JPR4	JPR4	JPR4	JPR4	JPR4	JPR4	JPR4	JPR4	JPR4	JPR4	JPR4	JPR4	JPR4	JPR4	JPR4	JPR4	JPR4	JPR4	JPR4	JPR4	JPR4
020321.030	[2] Each kilogramme, more than the upper limit prices for the specific duty applied on pig carcass, but not more than the gate prices of pig carcass, in value for customs duty																								
	- Each kilogramme, in value for customs duty, more than the upper limit prices for the specific duty applied on pig carcass, but not more than 299.25 yen/kg	Per each kilogramme, the difference between the standard import price of pig carcass and the value for customs duty	JPR4	See JPR4 of the General Notes of the Tariff Schedule of Japan and SG2 of Appendix B-1	JPR4	JPR4	JPR4	JPR4	JPR4	JPR4	JPR4	JPR4	JPR4	JPR4	JPR4	JPR4	JPR4	JPR4	JPR4	JPR4	JPR4	JPR4	JPR4	JPR4	JPR4

TARIFF SCHEDULE OF JAPAN (HS2012)

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
	- Each kilogramme, in value for customs duty, more than 299.25 yen/kg but not more than the gate prices of pig carcass	Per each kilogramme, the difference between the standard import price of pig carcass and the value for customs duty	JPR4	See JPR4 of the General Notes of the Tariff Schedule of Japan and SG2 of Appendix B-1	JPR4	JPR4	JPR4	JPR4	JPR4	JPR4	JPR4	JPR4	JPR4	JPR4	JPR4	JPR4	JPR4	JPR4	JPR4	JPR4	JPR4	JPR4	JPR4	JPR4	JPR4
020321.040	[3] Each kilogramme, more than the gate prices of pig carcass, in value for customs duty	4.3%	JPB10*	See SG2 of Appendix B-1	2.2%	1.9%	1.7%	1.4%	1.2%	0.9%	0.7%	0.4%	0.2%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
0203.22	Hams, shoulders and cuts thereof, with bone in																								
020322.010	1 Of wild boars	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																								
020322.023	[1] Each kilogramme, not more than the upper limit prices for the specific duty applied on partial pig, in value for customs duty	482 yen/kg	JPR5	See JPR5 of the General Notes of the Tariff Schedule of Japan and SG2 of Appendix B-1	JPR5	JPR5	JPR5	JPR5	JPR5	JPR5	JPR5	JPR5	JPR5	JPR5	JPR5	JPR5	JPR5	JPR5	JPR5	JPR5	JPR5	JPR5	JPR5	JPR5	JPR5
	[2] Each kilogramme, more than the upper limit prices for the specific duty applied on partial pig, but not more than the gate prices of partial pig, in value for customs duty																								

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
020322.021	- Each kilogramme, in value for customs duty, more than the upper limit prices for the specific duty applied on partial pig, but not more than 399 yen/kg	Per each kilogramme, the difference between the standard import price of partial pig and the value for customs duty	JPR5	See JPR5 of the General Notes of the Tariff Schedule of Japan and SG2 of Appendix B-1	JPR5	JPR5	JPR5	JPR5	JPR5	JPR5	JPR5	JPR5	JPR5	JPR5	JPR5	JPR5	JPR5	JPR5	JPR5	JPR5	JPR5	JPR5	JPR5	JPR5	JPR5
	- Each kilogramme, in value for customs duty, more than 399 yen/kg but not more than the gate prices of partial pig	Per each kilogramme, the difference between the standard import price of partial pig and the value for customs duty	JPR5	See JPR5 of the General Notes of the Tariff Schedule of Japan and SG2 of Appendix B-1	JPR5	JPR5	JPR5	JPR5	JPR5	JPR5	JPR5	JPR5	JPR5	JPR5	JPR5	JPR5	JPR5	JPR5	JPR5	JPR5	JPR5	JPR5	JPR5	JPR5	JPR5
020322.022	[3] Each kilogramme, more than the gate prices of partial pig, in value for customs duty	4.3%	JPB10*	See SG2 of Appendix B-1	2.2%	1.9%	1.7%	1.4%	1.2%	0.9%	0.7%	0.4%	0.2%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
0203.29	Other																								
020329.010	1 Of wild boars	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																								
020329.023	[1] Each kilogramme, not more than the upper limit prices for the specific duty applied on partial pig, in value for customs duty	482 yen/kg	JPR5	See JPR5 of the General Notes of the Tariff Schedule of Japan and SG2 of Appendix B-1	JPR5	JPR5	JPR5	JPR5	JPR5	JPR5	JPR5	JPR5	JPR5	JPR5	JPR5	JPR5	JPR5	JPR5	JPR5	JPR5	JPR5	JPR5	JPR5	JPR5	JPR5

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
	[2] Each kilogramme, more than the upper limit prices for the specific duty applied on partial pig, but not more than the gate prices of partial pig, in value for customs duty																								
020329.021	- Each kilogramme, in value for customs duty, more than the upper limit prices for the specific duty applied on partial pig, but not more than 399 yen/kg	Per each kilogramme, the difference between the standard import price of partial pig and the value for customs duty	JPR5	See JPR5 of the General Notes of the Tariff Schedule of Japan and SG2 of Appendix B-1	JPR5	JPR5	JPR5	JPR5	JPR5	JPR5	JPR5	JPR5	JPR5	JPR5	JPR5	JPR5	JPR5	JPR5	JPR5	JPR5	JPR5	JPR5	JPR5	JPR5	JPR5
	- Each kilogramme, in value for customs duty, more than 399 yen/kg but not more than the gate prices of partial pig	Per each kilogramme, the difference between the standard import price of partial pig and the value for customs duty	JPR5	See JPR5 of the General Notes of the Tariff Schedule of Japan and SG2 of Appendix B-1	JPR5	JPR5	JPR5	JPR5	JPR5	JPR5	JPR5	JPR5	JPR5	JPR5	JPR5	JPR5	JPR5	JPR5	JPR5	JPR5	JPR5	JPR5	JPR5	JPR5	JPR5
020329.022	[3] Each kilogramme, more than the gate prices of partial pig, in value for customs duty	4.3%	JPB10*	See SG2 of Appendix B-1	2.2%	1.9%	1.7%	1.4%	1.2%	0.9%	0.7%	0.4%	0.2%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
02.04	Meat of sheep or goats, fresh, chilled or frozen																								
020410.000	Carcasses and half-carcasses of lamb, fresh or chilled	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Other meat of sheep, fresh or chilled																								
020421.000	Carcasses and half-carcasses	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

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Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
020422.000	Other cuts with bone in	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
020423.000	Boneless	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
020430.000	Carcasses and half-carcasses of lamb, frozen	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Other meat of sheep, frozen																								
020441.000	Carcasses and half-carcasses	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
020442.000	Other cuts with bone in	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
020443.000	Boneless	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
020450.000	Meat of goats	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
02.05																									
020500.000	Meat of horses, asses, mules or hinnies, fresh, chilled or frozen	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
02.06	Edible offal of bovine animals, swine, sheep, goats, horses, asses, mules or hinnies, fresh, chilled or frozen																								
0206.10	Of bovine animals, fresh or chilled																								
020610.020	1 Cheek meat and head meat	50.0%	JPR3	See SG1** of Appendix B-1	39.0 %	36.8 %	34.7 %	32.6 %	30.5 %	28.4 %	26.3 %	24.2 %	22.1 %	20.0 %	18.1 %	16.3 %	14.5 %	12.6 %	10.8 %	9.0%	9.0%	9.0%	9.0%	9.0%	9.0%
	2 Other																								
	(1) Internal organs and tongues																								
020610.011	- Tongues	12.8%	JPB11 *****		6.4%	5.7%	5.1%	4.4%	3.8%	3.2%	2.5%	1.9%	1.2%	0.6%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
020610.019	- Other	12.8%	JPB13*		6.4%	5.8%	5.3%	4.8%	4.2%	3.7%	3.2%	2.6%	2.1%	1.6%	1.0%	0.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free

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Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
020610.090	(2) Other	21.3%	B16		19.9 %	18.6 %	17.3 %	15.9 %	14.6 %	13.3 %	11.9 %	10.6 %	9.3%	7.9%	6.6%	5.3%	3.9%	2.6%	1.3%	Free	Free	Free	Free	Free	Free
	Of bovine animals, frozen																								
020621.000	Tongues	12.8%	JPB11 *****		6.4%	5.7%	5.1%	4.4%	3.8%	3.2%	2.5%	1.9%	1.2%	0.6%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
020622.000	Livers	12.8%	B16		12.0 %	11.2 %	10.4 %	9.6%	8.8%	8.0%	7.2%	6.4%	5.6%	4.8%	4.0%	3.2%	2.4%	1.6%	0.8%	Free	Free	Free	Free	Free	Free
0206.29	Other																								
020629.020	1 Cheek meat and head meat	50.0%	JPR3	See SG1** of Appendix B-1	39.0 %	36.8 %	34.7 %	32.6 %	30.5 %	28.4 %	26.3 %	24.2 %	22.1 %	20.0 %	18.1 %	16.3 %	14.5 %	12.6 %	10.8 %	9.0%	9.0%	9.0%	9.0%	9.0%	9.0%
	2 Other																								
020629.010	(1) Internal organs	12.8%	JPB13*		6.4%	5.8%	5.3%	4.8%	4.2%	3.7%	3.2%	2.6%	2.1%	1.6%	1.0%	0.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free
020629.090	(2) Other	21.3%	B16		19.9 %	18.6 %	17.3 %	15.9 %	14.6 %	13.3 %	11.9 %	10.6 %	9.3%	7.9%	6.6%	5.3%	3.9%	2.6%	1.3%	Free	Free	Free	Free	Free	Free
0206.30	Of swine, fresh or chilled																								
020630.010	1 Of wild boars	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																								
020630.091	(1) Internal organs	8.5%	B11		7.7%	6.9%	6.1%	5.4%	4.6%	3.8%	3.0%	2.3%	1.5%	0.7%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	(2) Other																								

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
020630.093	[1] Each kilogramme, not more than the upper limit prices for the specific duty applied on partial pig, in value for customs duty	482 yen/kg	JPR5	See JPR5 of the General Notes of the Tariff Schedule of Japan and SG2 of Appendix B-1	JPR5	JPR5	JPR5	JPR5	JPR5	JPR5	JPR5	JPR5	JPR5	JPR5	JPR5	JPR5	JPR5	JPR5	JPR5	JPR5	JPR5	JPR5	JPR5	JPR5	JPR5
020630.092	[2] Each kilogramme, more than the upper limit prices for the specific duty applied on partial pig, but not more than the gate prices of partial pig, in value for customs duty																								
	- Each kilogramme, in value for customs duty, more than the upper limit prices for the specific duty applied on partial pig, but not more than 399 yen/kg	Per each kilogramme, the difference between the standard import price of partial pig and the value for customs duty	JPR5	See JPR5 of the General Notes of the Tariff Schedule of Japan and SG2 of Appendix B-1	JPR5	JPR5	JPR5	JPR5	JPR5	JPR5	JPR5	JPR5	JPR5	JPR5	JPR5	JPR5	JPR5	JPR5	JPR5	JPR5	JPR5	JPR5	JPR5	JPR5	JPR5
	- Each kilogramme, in value for customs duty, more than 399 yen/kg but not more than the gate prices of partial pig	Per each kilogramme, the difference between the standard import price of partial pig and the value for customs duty	JPR5	See JPR5 of the General Notes of the Tariff Schedule of Japan and SG2 of Appendix B-1	JPR5	JPR5	JPR5	JPR5	JPR5	JPR5	JPR5	JPR5	JPR5	JPR5	JPR5	JPR5	JPR5	JPR5	JPR5	JPR5	JPR5	JPR5	JPR5	JPR5	JPR5
020630.099	[3] Each kilogramme, more than the gate prices of partial pig, in value for customs duty	4.3%	JPB10*	See SG2 of Appendix B-1	2.2%	1.9%	1.7%	1.4%	1.2%	0.9%	0.7%	0.4%	0.2%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Of swine, frozen																								

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Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
0206.41	Livers																								
020641.010	1 Of wild boars	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
020641.090	2 Other	8.5%	B11		7.7%	6.9%	6.1%	5.4%	4.6%	3.8%	3.0%	2.3%	1.5%	0.7%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
0206.49	Other																								
020649.010	1 Of wild boars	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																								
020649.091	(1) Internal organs	8.5%	JPB8*		4.2%	3.6%	3.0%	2.4%	1.8%	1.2%	0.6%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	(2) Other																								
020649.093	[1] Each kilogramme, not more than the upper limit prices for the specific duty applied on partial pig, in value for customs duty	482 yen/kg	JPR5	See JPR5 of the General Notes of the Tariff Schedule of Japan and SG2 of Appendix B-1	JPR5	JPR5	JPR5	JPR5	JPR5	JPR5	JPR5	JPR5	JPR5	JPR5	JPR5	JPR5	JPR5	JPR5	JPR5	JPR5	JPR5	JPR5	JPR5	JPR5	JPR5
	[2] Each kilogramme, more than the upper limit prices for the specific duty applied on partial pig, but not more than the gate prices of partial pig, in value for customs duty																								

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Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
020649.092	- Each kilogramme, in value for customs duty, more than the upper limit prices for the specific duty applied on partial pig, but not more than 399 yen/kg	Per each kilogramme, the difference between the standard import price of partial pig and the value for customs duty	JPR5	See JPR5 of the General Notes of the Tariff Schedule of Japan and SG2 of Appendix B-1	JPR5	JPR5	JPR5	JPR5	JPR5	JPR5	JPR5	JPR5	JPR5	JPR5	JPR5	JPR5	JPR5	JPR5	JPR5	JPR5	JPR5	JPR5	JPR5	JPR5	JPR5
	- Each kilogramme, in value for customs duty, more than 399 yen/kg but not more than the gate prices of partial pig	Per each kilogramme, the difference between the standard import price of partial pig and the value for customs duty	JPR5	See JPR5 of the General Notes of the Tariff Schedule of Japan and SG2 of Appendix B-1	JPR5	JPR5	JPR5	JPR5	JPR5	JPR5	JPR5	JPR5	JPR5	JPR5	JPR5	JPR5	JPR5	JPR5	JPR5	JPR5	JPR5	JPR5	JPR5	JPR5	JPR5
020649.099	[3] Each kilogramme, more than the gate prices of partial pig, in value for customs duty	4.3%	JPB10*	See SG2 of Appendix B-1	2.2%	1.9%	1.7%	1.4%	1.2%	0.9%	0.7%	0.4%	0.2%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
020680.000	Other, fresh or chilled	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
020690.000	Other, frozen	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
02.07	Meat and edible offal, of the poultry of heading 01.05, fresh, chilled or frozen																								
	Of fowls of the species *Gallus domesticus*																								
020711.000	Not cut in pieces, fresh or chilled	11.9%	B6		9.9%	7.9%	5.9%	3.9%	1.9%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
020712.000	Not cut in pieces, frozen	11.9%	B11		10.8 %	9.7%	8.6%	7.5%	6.4%	5.4%	4.3%	3.2%	2.1%	1.0%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
0207.13	Cuts and offal, fresh or chilled																								

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Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
020713.100	1 Legs with bone in	8.5%	B11		7.7%	6.9%	6.1%	5.4%	4.6%	3.8%	3.0%	2.3%	1.5%	0.7%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
020713.200	2 Other	11.9%	B11		10.8 %	9.7%	8.6%	7.5%	6.4%	5.4%	4.3%	3.2%	2.1%	1.0%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
0207.14	Cuts and offal, frozen																								
020714.100	1 Livers	3.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																								
020714.210	(1) Legs with bone in	8.5%	B11		7.7%	6.9%	6.1%	5.4%	4.6%	3.8%	3.0%	2.3%	1.5%	0.7%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
020714.220	(2) Other	11.9%	B6		9.9%	7.9%	5.9%	3.9%	1.9%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Of turkeys																								
020724.000	Not cut in pieces, fresh or chilled	3.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
020725.000	Not cut in pieces, frozen	3.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
020726.000	Cuts and offal, fresh or chilled	3.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
0207.27	Cuts and offal, frozen																								
020727.100	1 Livers	3.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
020727.200	2 Other	3.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Of ducks																								
020741.000	Not cut in pieces, fresh or chilled	9.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
020742.000	Not cut in pieces, frozen	9.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
020743.000	Fatty livers, fresh or chilled	3.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

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Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
020744.000	Other, fresh or chilled	9.6%	B6		8.0%	6.4%	4.8%	3.2%	1.6%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
0207.45	Other, frozen																								
020745.010	- Livers	3.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
020745.090	- Other	9.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Of geese																								
020751.000	Not cut in pieces, fresh or chilled	9.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
020752.000	Not cut in pieces, frozen	9.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
020753.000	Fatty livers, fresh or chilled	3.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
020754.000	Other, fresh or chilled	9.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
0207.55	Other, frozen																								
020755.100	1 Livers	3.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
020755.200	2 Other	9.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
0207.60	Of guinea fowls																								
020760.100	1 Livers, frozen	3.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
020760.200	2 Other	9.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
02.08	Other meat and edible meat offal, fresh, chilled or frozen																								
020810.000	Of rabbits or hares	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
020830.000	Of primates	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

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Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
0208.40	Of whales, dolphins and porpoises (mammals of the order Cetacea); of manatees and dugongs (mammals of the order Sirenia); of seals, sea lions and walruses (mammals of the suborder Pinnipedia)																								
020840.011	- Of whales	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
020840.090	- Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
020850.000	Of reptiles (including snakes and turtles)	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
020860.000	Of camels and other camelids (*Camelidae*)	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
0208.90	Other																								
020890.010	- Frogs' legs	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
020890.090	- Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
02.09	Pig fat, free of lean meat, and poultry fat, not rendered or otherwise extracted, fresh, chilled, frozen, salted, in brine, dried or smoked																								
020910.000	Of pigs	6.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
020990.000	Other	6.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
02.10	Meat and edible meat offal, salted, in brine, dried or smoked; edible flours and meals of meat or meat offal																								
	Meat of swine																								
0210.11	Hams, shoulders and cuts thereof, with bone in																								

TARIFF SCHEDULE OF JAPAN (HS2012)

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
021011.010	[1] Each kilogramme, in value for customs duty, not more than the gate prices for the specific duty applied on processed meat of swine, where the gate prices shall be obtained by dividing Prices A by Rate B plus 0.6, and multiplying by 1.5, the same definition shall be applied in this heading and in heading 16.02. Prices A; standard import prices for processed meat of swine specified by the sub-paragraph 1 of paragraph 4 of the Annex 1-3-2 to the Temporary Customs Tariff Measures Law (Law No. 36 of 1960) corresponding to the period of importation provided by the Annex, the same definition shall be applied in this heading and in heading 16.02. Rates B; the rates specified in this sub-heading [2] according to the each divisions of each import terms provided in the Annex 1-3	Per each kilogramme, the difference between the value obtained by multiplying the standard import price of processed pig by 1.5 and the value obtained by multiplying the value for customs duty by 0.6	JPB11*	See JPB11* of the General Notes of the Tariff Schedule of Japan and SG3 of Appendix B-1	JPB 11*	JPB 11*	JPB 11*	JPB 11*	JPB 11*	JPB 11*	JPB 11*	JPB 11*	JPB 11*	JPB 11*	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
021011.020	[2] Each kilogramme, more than the gate prices of processed meat of swine, in value for customs duty	8.5%	JPB11**	See SG3 of Appendix B-1	4.3%	3.7%	3.2%	2.7%	2.2%	1.8%	1.4%	1.1%	0.7%	0.3%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
0210.12	Bellies (streaky) and cuts thereof																								
021012.010	[1] Each kilogramme, not more than the gate prices of processed meat of swine, in value for customs duty	Per each kilogramme, the difference between the value obtained by multiplying the standard import price of processed pig by 1.5 and the value obtained by multiplying the value for customs duty by 0.6	JPB11*	See JPB11* of the General Notes of the Tariff Schedule of Japan and SG3 of Appendix B-1	JPB 11*	JPB 11*	JPB 11*	JPB 11*	JPB 11*	JPB 11*	JPB 11*	JPB 11*	JPB 11*	JPB 11*	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

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Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
021012.020	[2] Each kilogramme, more than the gate prices of processed meat of swine, in value for customs duty	8.5%	JPB11**	See SG3 of Appendix B-1	4.3%	3.7%	3.2%	2.7%	2.2%	1.8%	1.4%	1.1%	0.7%	0.3%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
0210.19	Other																								
021019.010	[1] Each kilogramme, not more than the gate prices of processed meat of swine, in value for customs duty	Per each kilogramme, the difference between the value obtained by multiplying the standard import price of processed pig by 1.5 and the value obtained by multiplying the value for customs duty by 0.6	JPB11*	See JPB11* of the General Notes of the Tariff Schedule of Japan and SG3 of Appendix B-1	JPB 11*	JPB 11*	JPB 11*	JPB 11*	JPB 11*	JPB 11*	JPB 11*	JPB 11*	JPB 11*	JPB 11*	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
021019.020	[2] Each kilogramme, more than the gate prices of processed meat of swine, in value for customs duty	8.5%	JPB11**	See SG3 of Appendix B-1	4.3%	3.7%	3.2%	2.7%	2.2%	1.8%	1.4%	1.1%	0.7%	0.3%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
021020.000	Meat of bovine animals	161.50 yen/kg	B16		151.41 yen /kg	141.31 yen /kg	131.22 yen /kg	121.13 yen /kg	111.03 yen /kg	100.94 yen /kg	90.84 yen /kg	80.75 yen /kg	70.66 yen /kg	60.56 yen /kg	50.47 yen /kg	40.38 yen /kg	30.28 yen /kg	20.19 yen /kg	10.09 yen /kg	Free	Free	Free	Free	Free	Free
	Other, including edible flours and meals of meat or meat offal																								
021091.000	Of primates	4.2%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
0210.92	Of whales, dolphins and porpoises (mammals of the order Cetacea); of manatees and dugongs (mammals of the order Sirenia); of seals, sea lions and walruses (mammals of the suborder Pinnipedia)																								

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
021092.010	- Of whales, dolphins and porpoises (mammals of the order Cetacea); of manatees and dugongs (mammals of the order Sirenia)	4.2%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
021092.090	- Other	4.2%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
021093.000	Of reptiles (including snakes and turtles)	4.2%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
0210.99	Other																								
	1 Of swine																								
021099.011	[1] Each kilogramme, not more than the gate prices of processed meat of swine, in value for customs duty	Per each kilogramme, the difference between the value obtained by multiplying the standard import price of processed pig by 1.5 and the value obtained by multiplying the value for customs duty by 0.6	JPB11*	See JPB11* of the General Notes of the Tariff Schedule of Japan and SG3 of Appendix B-1	JPB 11*	JPB 11*	JPB 11*	JPB 11*	JPB 11*	JPB 11*	JPB 11*	JPB 11*	JPB 11*	JPB 11*	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
021099.019	[2] Each kilogramme, more than the gate prices of processed meat of swine, in value for customs duty	8.5%	JPB11**	See SG3 of Appendix B-1	4.3%	3.7%	3.2%	2.7%	2.2%	1.8%	1.4%	1.1%	0.7%	0.3%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
021099.020	2 Of bovine animals	161.50 yen/kg	B16		151.41 yen /kg	141.31 yen /kg	131.22 yen /kg	121.13 yen /kg	111.03 yen /kg	100.94 yen /kg	90.84 yen /kg	80.75 yen /kg	70.66 yen /kg	60.56 yen /kg	50.47 yen /kg	40.38 yen /kg	30.28 yen /kg	20.19 yen /kg	10.09 yen /kg	Free	Free	Free	Free	Free	Free
021099.090	3 Other	4.2%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

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Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
	Chapter 3 Fish and crustaceans, molluscs and other aquatic invertebrates																								
03.01	Live fish																								
	Ornamental fish																								
0301.11	Freshwater																								
030111.100	1 Carp (*Cyprinus spp.*) and gold-fish (*Carassius auratus*)	3.5%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
030111.200	2 Other	1.7%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
030119.000	Other	1.7%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Other live fish																								
0301.91	Trout (*Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache* and *Oncorhynchus chrysogaster*)																								
030191.100	1 Fry for fish culture	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
030191.200	2 Other	3.5%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
0301.92	Eels (*Anguilla spp* .)																								
030192.100	1 Fry for fish culture	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
030192.200	2 Other	3.5%	B11		3.1%	2.8%	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
0301.93	Carp (*Cyprinus carpio, Carassius carassius, Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp.* and *Mylopharyngodon piceus*)																								
030193.100	1 Fry for fish culture	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
030193.200	2 Other	3.5%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

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Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
0301.94	Atlantic and Pacific bluefin tunas (*Thunnus thynnus, Thunnus orientalis*)																								
	1 Fry for fish culture																								
030194.110	- Atlantic bluefin tunas (*Thunnus thynnus*)	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
030194.120	- Pacific bluefin tunas (*Thunnus orientalis*)	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																								
030194.210	- Atlantic bluefin tunas (*Thunnus thynnus*)	3.5%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
030194.220	- Pacific bluefin tunas (*Thunnus orientalis*)	3.5%	B11		3.1%	2.8%	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
0301.95	Southern bluefin tunas (*Thunnus maccoyii*)																								
030195.100	1 Fry for fish culture	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
030195.900	2 Other	3.5%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
0301.99	Other																								
	1 Fry for fish culture																								
	- Buri (*Seriola spp.*)																								
030199.111	-- Buri (*Seriola quinqueradiata*)	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
030199.119	-- Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
030199.120	- Carp	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
030199.190	- Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																								

TARIFF SCHEDULE OF JAPAN (HS2012)

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
030199.210	(1) Nishin (*Clupea spp.*), Tara (*Gadus spp., Theragra spp.* and *Merluccius spp.*), Buri (*Seriola spp* .), Saba (*Scomber spp* .), Iwashi (*Etrumeus spp., Sardinops spp.* and *Engraulis spp* .), Aji (*Trachurus spp.* and *Decapterus spp* .) and Samma (*Cololabis spp* .)	10.0%	JPB12*	Treatment for United States	10.0 %	10.0 %	10.0 %	10.0 %	10.0 %	10.0 %	10.0 %	10.0 %	7.5%	5.0%	2.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
030199.210	(1) Nishin (*Clupea spp.*), Tara (*Gadus spp., Theragra spp.* and *Merluccius spp* .), Buri (*Seriola spp.*), Saba (*Scomber spp.*), Iwashi (*Etrumeus spp., Sardinops spp.* and *Engraulis spp.*), Aji (*Trachurus spp.* and *Decapterus spp* .) and Samma (*Cololabis spp* .)	10.0%	B16	Treatment for other Parties	9.3%	8.7%	8.1%	7.5%	6.8%	6.2%	5.6%	5.0%	4.3%	3.7%	3.1%	2.5%	1.8%	1.2%	0.6%	Free	Free	Free	Free	Free	Free
	(2) Other																								
030199.220	- Hirame (*Paralichthys spp.*)	3.5%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
030199.230	- Carp	3.5%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
030199.290	- Other	3.5%	B11		3.1%	2.8%	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
03.02	Fish, fresh or chilled, excluding fish fillets and other fish meat of heading 03.04																								
	Salmonidae, excluding livers and roes																								
030211.000	Trout *(Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache* and *Oncorhynchus chrysogaster*)	3.5%	B11		3.1%	2.8%	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
0302.13	Pacific salmon (*Oncorhynchus nerka, Oncorhynchus gorbuscha, Oncorhynchus keta, Oncorhynchus tschawytscha, Oncorhynchus kisutch, Oncorhynchus masou* and *Oncorhynchus rhodurus*)																								
030213.011	- Red salmon (*Oncorhynchus nerka*)	3.5%	B6		2.9%	2.3%	1.7%	1.1%	0.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
030213.012	- Silver salmon (*Oncorhynchus kisutch*)	3.5%	B11		3.1%	2.8%	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
030213.019	- Other	3.5%	B6		2.9%	2.3%	1.7%	1.1%	0.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

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Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
030214.000	Atlantic salmon (*Salmo salar*) and Danube salmon (*Hucho hucho*)	3.5%	B11		3.1%	2.8%	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
030219.000	Other	3.5%	B11		3.1%	2.8%	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
	Flat fish (*Pleuronectidae*, *Bothidae*, *Cynoglossidae*, *Soleidae*, *Scophthalmidae* and *Citharidae*), excluding livers and roes																								
030221.000	Halibut (*Reinhardtius hippoglossoides*, *Hippoglossus hippoglossus* and *Hippoglossus stenolepis*)	3.5%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
030222.000	Plaice (*Pleuronectes platessa*)	3.5%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
030223.000	Sole (*Solea spp.*)	3.5%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
030224.000	Turbots (*Psetta maxima*)	3.5%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
030229.000	Other	3.5%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Tunas (of the genus *Thunnus*), skipjack or stripe-bellied bonito (*Euthynnus* (*Katsuwonus*) *pelamis*), excluding livers and roes																								
030231.000	Albacore or longfinned tunas (*Thunnus alalunga*)	3.5%	B11		3.1%	2.8%	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
030232.000	Yellowfin tunas (*Thunnus albacares*)	3.5%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
030233.000	Skipjack or stripe-bellied bonito	3.5%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
030234.000	Bigeye tunas (*Thunnus obesus*)	3.5%	B11		3.1%	2.8%	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
0302.35	Atlantic and Pacific bluefin tunas (*Thunnus thynnus* and *Thunnus orientalis*)																								
030235.010	- Atlantic bluefin tunas (*Thunnus thynnus*)	3.5%	B6		2.9%	2.3%	1.7%	1.1%	0.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
030235.020	- Pacific bluefin tunas (*Thunnus orientalis*)	3.5%	B11		3.1%	2.8%	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

TARIFF SCHEDULE OF JAPAN (HS2012)

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
030236.000	Southern bluefin tunas (*Thunnus maccoyii*)	3.5%	B11		3.1%	2.8%	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
030239.000	Other	3.5%	B11		3.1%	2.8%	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
	Herrings (*Clupea harengus, Clupea pallasii*), anchovies (*Engraulis spp.*), sardines (*Sardina pilchardus, Sardinops spp.*), sardinella (*Sardinella spp.*), brisling or sprats (*Sprattus sprattus*), mackerel (*Scomber scombrus, Scomber australasicus, Scomber japonicus*), jack and horse mackerel (*Trachurus spp.*), cobia (*Rachycentron canadum*) and swordfish (*Xiphias gladius*), excluding livers and roes																								
030241.000	Herrings (*Clupea harengus, Clupea pallasii*)	10.0%	B11		9.0%	8.1%	7.2%	6.3%	5.4%	4.5%	3.6%	2.7%	1.8%	0.9%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
030242.000	Anchovies (*Engraulis spp.*)	10.0%	JPB12*	Treatment for United States	10.0 %	10.0 %	10.0 %	10.0 %	10.0 %	10.0 %	10.0 %	10.0 %	7.5%	5.0%	2.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
030242.000	Anchovies (*Engraulis spp.*)	10.0%	B16	Treatment for other Parties	9.3%	8.7%	8.1%	7.5%	6.8%	6.2%	5.6%	5.0%	4.3%	3.7%	3.1%	2.5%	1.8%	1.2%	0.6%	Free	Free	Free	Free	Free	Free
0302.43	Sardines (*Sardina pilchardus, Sardinops spp.*), sardinella (*Sardinella spp.*), brisling or sprats (*Sprattus sprattus*)																								
030243.100	1 Of *Sardinops spp.*	10.0%	B11		9.0%	8.1%	7.2%	6.3%	5.4%	4.5%	3.6%	2.7%	1.8%	0.9%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
030243.200	2 Other	3.5%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
030244.000	Mackerel (*Scomber scombrus, Scomber australasicus, Scomber japonicus*)	10.0%	JPB12*	Treatment for United States	10.0 %	10.0 %	10.0 %	10.0 %	10.0 %	10.0 %	10.0 %	10.0 %	7.5%	5.0%	2.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
030244.000	Mackerel (*Scomber scombrus, Scomber australasicus, Scomber japonicus*)	10.0%	B16	Treatment for other Parties	9.3%	8.7%	8.1%	7.5%	6.8%	6.2%	5.6%	5.0%	4.3%	3.7%	3.1%	2.5%	1.8%	1.2%	0.6%	Free	Free	Free	Free	Free	Free
030245.000	Jack and horse mackerel (*Trachurus spp* .)	10.0%	JPB12*	Treatment for United States	10.0 %	10.0 %	10.0 %	10.0 %	10.0 %	10.0 %	10.0 %	10.0 %	7.5%	5.0%	2.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

TARIFF SCHEDULE OF JAPAN (HS2012)

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
030245.000	Jack and horse mackerel (*Trachurus spp*.)	10.0%	B16	Treatment for other Parties	9.3%	8.7%	8.1%	7.5%	6.8%	6.2%	5.6%	5.0%	4.3%	3.7%	3.1%	2.5%	1.8%	1.2%	0.6%	Free	Free	Free	Free	Free	Free
030246.000	Cobia (*Rachycentron canadum*)	3.5%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
030247.000	Swordfish (*Xiphias gladius*)	3.5%	B6		2.9%	2.3%	1.7%	1.1%	0.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Fish of the families *Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae* and *Muraenolepididae*, excluding livers and roes																								
030251.000	Cod (*Gadus morhua, Gadus ogac, Gadus macrocephalus*)	10.0%	B11		9.0%	8.1%	7.2%	6.3%	5.4%	4.5%	3.6%	2.7%	1.8%	0.9%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
030252.000	Haddock (*Melanogrammus aeglefinus*)	3.5%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
030253.000	Coalfish (*Pollachius virens*)	3.5%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
0302.54	Hake (*Merluccius spp., Urophycis spp*.)																								
030254.100	1 Of *Merluccius spp*.	10.0%	JPB12*	Treatment for United States	10.0 %	10.0 %	10.0 %	10.0 %	10.0 %	10.0 %	10.0 %	10.0 %	7.5%	5.0%	2.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
030254.100	1 Of *Merluccius spp*.	10.0%	B16	Treatment for other Parties	9.3%	8.7%	8.1%	7.5%	6.8%	6.2%	5.6%	5.0%	4.3%	3.7%	3.1%	2.5%	1.8%	1.2%	0.6%	Free	Free	Free	Free	Free	Free
030254.200	2 Of *Urophycis spp*.	3.5%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
030255.000	Alaska Pollack (*Theragra chalcogramma*)	10.0%	JPB12*	Treatment for United States	10.0 %	10.0 %	10.0 %	10.0 %	10.0 %	10.0 %	10.0 %	10.0 %	7.5%	5.0%	2.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
030255.000	Alaska Pollack (*Theragra chalcogramma*)	10.0%	B16	Treatment for other Parties	9.3%	8.7%	8.1%	7.5%	6.8%	6.2%	5.6%	5.0%	4.3%	3.7%	3.1%	2.5%	1.8%	1.2%	0.6%	Free	Free	Free	Free	Free	Free
030256.000	Blue whitings (*Micromesistius poutassou, Micromesistius australis*)	3.5%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

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Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
0302.59	Other																								
030259.100	1 Tara (*Gadus spp* . and *Theragra spp* .)	10.0%	JPB12*	Treatment for United States	10.0 %	10.0 %	10.0 %	10.0 %	10.0 %	10.0 %	10.0 %	10.0 %	7.5%	5.0%	2.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
030259.100	1 Tara (*Gadus spp* . and *Theragra spp* .)	10.0%	B16	Treatment for other Parties	9.3%	8.7%	8.1%	7.5%	6.8%	6.2%	5.6%	5.0%	4.3%	3.7%	3.1%	2.5%	1.8%	1.2%	0.6%	Free	Free	Free	Free	Free	Free
030259.200	2 Other	3.5%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Tilapias (*Oreochromis spp.*), catfish (*Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.*), carp (*Cyprinus carpio, Carassius carassius, Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus*), eels (*Anguilla spp.*), Nile perch (*Lates niloticus*) and snakeheads (*Channa spp.*), excluding livers and roes																								
030271.000	Tilapias (*Oreochromis spp* .)	3.5%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
030272.000	Catfish (*Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp* .)	3.5%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
030273.000	Carp (*Cyprinus carpio, Carassius carassius, Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus*)	3.5%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
030274.000	Eels (*Anguilla spp* .)	3.5%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
030279.000	Other	3.5%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Other fish, excluding livers and roes																								
030281.000	Dogfish and other sharks	2.5%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
030282.000	Rays and skates (*Rajidae*)	3.5%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
030283.000	Toothfish (*Dissostichus spp* .)	3.5%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

TARIFF SCHEDULE OF JAPAN (HS2012)

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
030284.000	Seabass (*Dicentrarchus spp*.)	3.5%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
030285.000	Sea bream (*Sparidae*)	2.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
0302.89	Other																								
	1 Nishin (*Clupea spp*.), Buri (*Seriola spp.*), Saba (*Scomber spp.*), Iwashi (*Etrumeus spp.*), Aji (*Decapterus spp.*) and Samma (*Cololabis spp.*)																								
030289.110	- Buri (*Seriola spp*.)	10.0%	B11		9.0%	8.1%	7.2%	6.3%	5.4%	4.5%	3.6%	2.7%	1.8%	0.9%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
030289.190	- Other	10.0%	JPB12*	Treatment for United States	10.0 %	10.0 %	10.0 %	10.0 %	10.0 %	10.0 %	10.0 %	10.0 %	7.5%	5.0%	2.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
030289.190	- Other	10.0%	B16	Treatment for other Parties	9.3%	8.7%	8.1%	7.5%	6.8%	6.2%	5.6%	5.0%	4.3%	3.7%	3.1%	2.5%	1.8%	1.2%	0.6%	Free	Free	Free	Free	Free	Free
	2 Other																								
030289.210	- Barracouta (*Sphyraenidae* and *Gempylidae*) and king-clip (*Genypterus spp*.)	2.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	- Other																								
030289.291	-- Marlin (*Istiophoridae*)	3.5%	B11		3.1%	2.8%	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
030289.292	-- Spanish mackerel	3.5%	B11		3.1%	2.8%	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
030289.293	-- Hairtails	3.5%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
030289.294	-- Fugu	3.5%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
030289.299	-- Other	3.5%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
0302.90	Livers and roes																								

TARIFF SCHEDULE OF JAPAN (HS2012)

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
	1 Hard roes of Nishin (*Clupea spp.*) and Tara (*Gadus spp.* , *Theragra spp.* and *Merluccius spp.*)																								
030290.010	- Hard roes of Nishin (*Clupea spp* .)	5.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
030290.020	- Hard roes of Tara (*Gadus spp.*, *Theragra spp* . and *Merluccius spp* .)	10.0%	B11		9.0%	8.1%	7.2%	6.3%	5.4%	4.5%	3.6%	2.7%	1.8%	0.9%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
030290.090	2 Other	3.5%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
03.03	Fish, frozen, excluding fish fillets and other fish meat of heading 03.04																								
	Salmonidae, excluding livers and roes																								
030311.000	Sockeye salmon (red salmon) (*Oncorhynchus nerka*)	3.5%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
0303.12	Other Pacific salmon (*Oncorhynchus gorbuscha*, *Oncorhynchus keta*, *Oncorhynchus tschawytscha*, *Oncorhynchus kisutch*, *Oncorhynchus masou* and *Oncorhynchus rhodurus*)																								
030312.010	- Silver salmon (*Oncorhynchus kisutch*)	3.5%	B11		3.1%	2.8%	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
030312.090	- Other	3.5%	B6		2.9%	2.3%	1.7%	1.1%	0.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
030313.000	Atlantic salmon (*Salmo salar*) and Danube salmon (*Hucho hucho*)	3.5%	B11		3.1%	2.8%	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
030314.000	Trout (*Salmo trutta*, *Oncorhynchus mykiss*, *Oncorhynchus clarki*, *Oncorhynchus aguabonita*, *Oncorhynchus gilae*, *Oncorhynchus apache* and *Oncorhynchus chrysogaster*)	3.5%	B11		3.1%	2.8%	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
030319.000	Other	3.5%	B6		2.9%	2.3%	1.7%	1.1%	0.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
	Tilapias (*Oreochromis spp.*), catfish (*Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.*), carp (*Cyprinus carpio, Carassius carassius, Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus*), eels (*Anguilla spp.*), Nile perch (*Lates niloticus*) and snakeheads (*Channa spp.*), excluding livers and roes																								
030323.000	Tilapias (*Oreochromis spp* .)	3.5%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
030324.000	Catfish (*Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp* .)	3.5%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
030325.000	Carp (*Cyprinus carpio, Carassius carassius, Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus*)	3.5%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
030326.000	Eels (*Anguilla spp* .)	3.5%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
030329.000	Other	3.5%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Flat fish (*Pleuronectidae, Bothidae, Cynoglossidae, Soleidae, Scophthalmidae* and *Citharidae*), excluding livers and roes																								
030331.000	Halibut (*Reinhardtius hippoglossoides, Hippoglossus hippoglossus, Hippoglossus stenolepis*)	3.5%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
030332.000	Plaice (*Pleuronectes platessa*)	3.5%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
030333.000	Sole (*Solea spp* .)	3.5%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
030334.000	Turbots (*Psetta maxima*)	3.5%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
030339.000	Other	3.5%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Tunas (of the genus Thunnus), skipjack or stripe-bellied bonito (Euthynnus (Katsuwonus) pelamis), excluding livers and roes																								
030341.000	Albacore or longfinned tunas (*Thunnus alalunga*)	3.5%	B6		2.9%	2.3%	1.7%	1.1%	0.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

TARIFF SCHEDULE OF JAPAN (HS2012)

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
030342.000	Yellowfin tunas (*Thunnus albacares*)	3.5%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
030343.000	Skipjack or stripe-bellied bonito	3.5%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
030344.000	Bigeye tunas (*Thunnus obesus*)	3.5%	B11		3.1%	2.8%	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
0303.45	Atlantic and Pacific bluefin tunas (*Thunnus thynnus, Thunnus orientalis*)																								
030345.010	- Atlantic bluefin tunas (*Thunnus thynnus*)	3.5%	B11		3.1%	2.8%	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
030345.020	- Pacific bluefin tunas (*Thunnus orientalis*)	3.5%	B11		3.1%	2.8%	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
030346.000	Southern bluefin tunas (*Thunnus maccoyii*)	3.5%	B11		3.1%	2.8%	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
030349.000	Other	3.5%	B11		3.1%	2.8%	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
	Herrings (*Clupea harengus*, *Clupea pallasii*), sardines (*Sardina pilchardus, Sardinops spp.*), sardinella (*Sardinella spp.*), brisling or sprats (*Sprattus sprattus*), mackerel (*Scomber scombrus, Scomber australasicus, Scomber japonicus*), jack and horse mackerel (T*rachurus spp.*), cobia (*Rachycentron canadum*) and swordfish (*Xiphias gladius*), excluding livers and roes																								
030351.000	Herrings (*Clupea harengus, Clupea pallasii*)	6.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
0303.53	Sardines (*Sardina pilchardus, Sardinops spp*.), sardinella (*Sardinella spp*.), brisling or sprats (*Sprattus sprattus*)																								
030353.100	1 Of *Sardinops spp*.	10.0%	B6		8.3%	6.6%	5.0%	3.3%	1.6%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
030353.200	2 Other	3.5%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
030354.000	Mackerel (*Scomber scombrus, Scomber australasicus, Scomber japonicus*)	7.0%	JPB12*	Treatment for United States	7.0%	7.0%	7.0%	7.0%	7.0%	7.0%	7.0%	7.0%	5.2%	3.5%	1.7%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

TARIFF SCHEDULE OF JAPAN (HS2012)

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
030354.000	Mackerel (*Scomber scombrus, Scomber australasicus, Scomber japonicus*)	7.0%	B16	Treatment for other Parties	6.5%	6.1%	5.6%	5.2%	4.8%	4.3%	3.9%	3.5%	3.0%	2.6%	2.1%	1.7%	1.3%	0.8%	0.4%	Free	Free	Free	Free	Free	Free
030355.000	Jack and horse mackerel (*Trachurus spp* .)	10.0%	JPB12*	Treatment for United States	10.0 %	10.0 %	10.0 %	10.0 %	10.0 %	10.0 %	10.0 %	10.0 %	7.5%	5.0%	2.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
030355.000	Jack and horse mackerel (*Trachurus spp* .)	10.0%	B16	Treatment for other Parties	9.3%	8.7%	8.1%	7.5%	6.8%	6.2%	5.6%	5.0%	4.3%	3.7%	3.1%	2.5%	1.8%	1.2%	0.6%	Free	Free	Free	Free	Free	Free
030356.000	Cobia (*Rachycentron canadum*)	3.5%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
030357.000	Swordfish (*Xiphias gladius*)	3.5%	B11		3.1%	2.8%	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
	Fish of the families *Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae* and *Muraenolepididae* , excluding livers and roes																								
030363.000	Cod (*Gadus morhua, Gadus ogac, Gadus macrocephalus*)	6.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
030364.000	Haddock (*Melanogrammus aeglefinus*)	3.5%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
030365.000	Coalfish (*Pollachius virens*)	3.5%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
0303.66	Hake (*Merluccius spp., Urophycis spp* .)																								
030366.100	1 Of *Merluccius spp* .	6.0%	B6		5.0%	4.0%	3.0%	2.0%	1.0%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
030366.200	2 Of *Urophycis spp* .	3.5%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
030367.000	Alaska Pollack (*Theragra chalcogramma*)	6.0%	B6		5.0%	4.0%	3.0%	2.0%	1.0%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
030368.000	Blue whitings (*Micromesistius poutassou, Micromesistius australis*)	3.5%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
0303.69	Other																								

TARIFF SCHEDULE OF JAPAN (HS2012)

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
030369.100	1 Tara (*Gadus spp., Theragra spp*.)	6.0%	B6		5.0%	4.0%	3.0%	2.0%	1.0%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
030369.200	2 Other	3.5%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Other fish, excluding livers and roes																								
030381.000	Dogfish and other sharks	2.5%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
030382.000	Rays and skates (*Rajidae*)	3.5%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
030383.000	Toothfish (*Dissostichus spp*.)	3.5%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
030384.000	Seabass (*Dicentrarchus spp*.)	3.5%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
0303.89	Other																								
	1 Nishin (*Clupea spp*.), Buri (*Seriola spp.*), Saba (*Scomber spp.*), Iwashi (*Etrumeus spp*. and *Engraulis spp.*), Aji (*Decapterus spp.*) and Samma (*Cololabis spp.*)																								
030389.110	- Nishin (*Clupea spp*.)	6.0%	B11		5.4%	4.9%	4.3%	3.8%	3.2%	2.7%	2.1%	1.6%	1.0%	0.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	- Buri (*Seriola spp.*), Saba (*Scomber spp.*), Iwashi (*Etrumeus spp., Engraulis spp.*), Aji (*Decapterus spp.*) and Samma (*Cololabis spp.*)																								
030389.121	-- Aji (*Decapterus spp.*)	10.0%	JPB12*	Treatment for United States	10.0 %	10.0 %	10.0 %	10.0 %	10.0 %	10.0 %	10.0 %	10.0 %	7.5%	5.0%	2.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
030389.121	-- Aji (*Decapterus spp.*)	10.0%	B16	Treatment for other Parties	9.3%	8.7%	8.1%	7.5%	6.8%	6.2%	5.6%	5.0%	4.3%	3.7%	3.1%	2.5%	1.8%	1.2%	0.6%	Free	Free	Free	Free	Free	Free
030389.122	-- Buri (*Seriola spp*.)	10.0%	B11		9.0%	8.1%	7.2%	6.3%	5.4%	4.5%	3.6%	2.7%	1.8%	0.9%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
030389.123	-- Samma (*Cololabis spp*.)	10.0%	B11		9.0%	8.1%	7.2%	6.3%	5.4%	4.5%	3.6%	2.7%	1.8%	0.9%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

TARIFF SCHEDULE OF JAPAN (HS2012)

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
030389.129	-- Other	10.0%	B11		9.0%	8.1%	7.2%	6.3%	5.4%	4.5%	3.6%	2.7%	1.8%	0.9%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																								
	- Barracouta (*Sphyraenidae* and *Gempylidae*), king-clip (*Genypterus spp* .) and sea breams (*Sparidae*)																								
030389.211	-- Sea breams (*Sparidae*)	2.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
030389.219	-- Other	2.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
030389.220	- Shishamo	2.8%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	- Other																								
030389.291	-- Marlin (*Istiophoridae*)	3.5%	B6		2.9%	2.3%	1.7%	1.1%	0.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
030389.292	-- Spanish mackerel	3.5%	B11		3.1%	2.8%	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
030389.293	-- Hairtails	3.5%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
030389.294	-- Fugu	3.5%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
030389.295	-- Menuke (*Sebastes spp* .)	3.5%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
030389.296	-- Sable fish	3.5%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
030389.297	-- Alfonsino	3.5%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
030389.298	-- Sweetfish	3.5%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
030389.231	-- North Pacific armorhead (*Pseudopentaceros wheeleri*)	3.5%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
030389.299	-- Other	3.5%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
0303.90	Livers and roes																								

TARIFF SCHEDULE OF JAPAN (HS2012)

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
030390.010	1 Hard roes of Nishin (*Clupea spp.*)	4.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
030390.020	2 Hard roes of Tara (*Gadus spp., Theragra spp*. and *Merluccius spp.*)	4.2%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
030390.090	3 Other	3.5%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
03.04	Fish fillets and other fish meat (whether or not minced), fresh, chilled or frozen																								
	Fresh or chilled fillets of tilapias (*Oreochromis spp.*), catfish (*Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.*), carp (*Cyprinus carpio, Carassius carassius, Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus*), eels (*Anguilla spp*.), Nile perch (*Lates niloticus*) and snakeheads (*Channa spp.*)																								
030431.000	Tilapias (*Oreochromis spp.*)	3.5%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
030432.000	Catfish (*Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp*.)	3.5%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
030433.000	Nile Perch (*Lates niloticus*)	3.5%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
030439.000	Other	3.5%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Fresh or chilled fillets of other fish																								
030441.000	Pacific salmon (*Oncorhynchus nerka, Oncorhynchus gorbuscha, Oncorhynchus keta, Oncorhynchus tschawytscha, Oncorhynchus kisutch, Oncorhynchus masou* and *Oncorhynchus rhodurus*), Atlantic salmon (*Salmo salar*) and Danube salmon (*Hucho hucho*)	3.5%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
030442.000	Trout (*Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache* and *Oncorhynchus chrysogaster*)	3.5%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
030443.000	Flat fish (*Pleuronectidae, Bothidae, Cynoglossidae, Soleidae, Scophthalmidae* and *Citharidae*)	3.5%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

TARIFF SCHEDULE OF JAPAN (HS2012)

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
0304.44	Fish of the families *Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae* and *Muraenolepididae*																								
030444.100	1 Tara (*Gadus spp., Theragra spp.* and *Merluccius spp.*)	10.0%	B11		9.0%	8.1%	7.2%	6.3%	5.4%	4.5%	3.6%	2.7%	1.8%	0.9%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
030444.200	2 Other	3.5%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
030445.000	Swordfish (*Xiphias gladius*)	3.5%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
030446.000	Toothfish (*Dissostichus spp.*)	3.5%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
0304.49	Other																								
030449.100	1 Nishin (*Clupea spp.*), Buri (*Seriola spp.*), Saba (*Scomber spp.*), Iwashi (*Etrumeus spp., Sardinops spp.* and *Engraulis spp.*), Aji (*Trachurus spp.* and *Decapterus spp.*) and Samma (*Cololabis spp.*)	10.0%	B11		9.0%	8.1%	7.2%	6.3%	5.4%	4.5%	3.6%	2.7%	1.8%	0.9%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																								
030449.210	- Bluefin tunas (*Thunnus thynnus, Thunnus orientalis*)	3.5%	B11		3.1%	2.8%	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
030449.220	- Southern bluefin tunas (*Thunnus maccoyii*)	3.5%	B11		3.1%	2.8%	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
030449.290	- Other	3.5%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Other, fresh or chilled																								
030451.000	Tilapias (*Oreochromis spp.*), catfish (*Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.*), carp (*Cyprinus carpio, Carassius carassius, Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus*), eels (*Anguilla spp.*), Nile perch (*Lates niloticus*) and snakeheads (*Channa spp.*)	3.5%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
030452.000	Salmonidae	3.5%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

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Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
0304.53	Fish of the families *Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae* and *Muraenolepididae*																								
030453.100	1 Tara (*Gadus spp., Theragra spp.* and *Merluccius spp.*)	10.0%	B11		9.0%	8.1%	7.2%	6.3%	5.4%	4.5%	3.6%	2.7%	1.8%	0.9%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
030453.200	2 Other	3.5%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
030454.000	Swordfish (*Xiphias gladius*)	3.5%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
030455.000	Toothfish (*Dissostichus spp.*)	3.5%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
0304.59	Other																								
030459.100	1 Nishin (*Clupea spp.*), Buri (*Seriola spp.*), Saba (*Scomber spp.*), Iwashi (*Etrumeus spp., Sardinops spp.* and *Engraulis spp.*), Aji (*Trachurus spp.* and *Decapterus spp.*) and Samma (*Cololabis spp.*)	10.0%	B11		9.0%	8.1%	7.2%	6.3%	5.4%	4.5%	3.6%	2.7%	1.8%	0.9%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																								
030459.210	- Barracouta (*Sphyraenidae* and *Gempylidae*), king-clip (*Genypterus spp.*) and sea breams (*Sparidae*)	2.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
030459.220	- Dogfish and other sharks	2.5%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	- Other																								
030459.291	-- Bluefin tunas (*Thunnus thynnus, Thunnus orientalis*)	3.5%	B11		3.1%	2.8%	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
030459.292	-- Southern bluefin tunas (*Thunnus maccoyii*)	3.5%	B11		3.1%	2.8%	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
030459.299	-- Other	3.5%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

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Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
	Frozen fillets of tilapias (*Oreochromis spp.*), catfish (*Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.*), carp (*Cyprinus carpio, Carassius carassius, Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus*), eels (*Anguilla spp.*), Nile perch (*Lates niloticus*) and snakeheads (*Channa spp.*)																								
030461.000	Tilapias (*Oreochromis spp* .)	3.5%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
030462.000	Catfish (*Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.*)	3.5%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
030463.000	Nile Perch (*Lates niloticus*)	3.5%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
030469.000	Other	3.5%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Frozen fillets of fish of the families *Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae* and *Muraenolepididae*																								
030471.000	Cod (*Gadus morhua, Gadus ogac, Gadus macrocephalus*)	10.0%	B6		8.3%	6.6%	5.0%	3.3%	1.6%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
030472.000	Haddock (*Melanogrammus aeglefinus*)	3.5%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
030473.000	Coalfish (*Pollachius virens*)	3.5%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
0304.74	Hake (*Merluccius spp., Urophycis spp* .)																								
030474.100	1 Of *Merluccius spp.*	10.0%	B6		8.3%	6.6%	5.0%	3.3%	1.6%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
030474.200	2 Of *Urophycis spp* .	3.5%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
030475.000	Alaska Pollack (*Theragra chalcogramma*)	10.0%	B6		8.3%	6.6%	5.0%	3.3%	1.6%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
0304.79	Other																								
030479.100	1 Tara (*Gadus spp., Theragra spp.*)	10.0%	B6		8.3%	6.6%	5.0%	3.3%	1.6%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

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Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
030479.200	2 Other	3.5%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Frozen fillets of other fish																								
030481.000	Pacific salmon (*Oncorhynchus nerka, Oncorhynchus gorbuscha, Oncorhynchus keta, Oncorhynchus tschawytscha, Oncorhynchus kisutch, Oncorhynchus masou* and *Oncorhynchus rhodurus*), Atlantic salmon (*Salmo salar*) and Danube salmon (*Hucho hucho*)	3.5%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
030482.000	Trout (*Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache* and *Oncorhynchus chrysogaster*)	3.5%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
030483.000	Flat fish (*Pleuronectidae, Bothidae, Cynoglossidae, Soleidae, Scophthalmidae* and *Citharidae*)	3.5%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
030484.000	Swordfish (*Xiphias gladius*)	3.5%	B6		2.9%	2.3%	1.7%	1.1%	0.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
030485.000	Toothfish (*Dissostichus spp.*)	3.5%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
030486.000	Herrings (*Clupea harengus, Clupea pallasii*)	10.0%	B6		8.3%	6.6%	5.0%	3.3%	1.6%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
0304.87	Tunas (of the genus *Thunnus*), skipjack or stripe-bellied bonito (*Euthynnus* (*Katsuwonus*) *pelamis*)																								
	- Tunas (of the genus *Thunnus*)																								
030487.020	-- Bluefin tunas (*Thunnus thynnus, Thunnus orientalis*)	3.5%	B11		3.1%	2.8%	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
030487.030	-- Southern bluefin tunas (*Thunnus maccoyii*)	3.5%	B11		3.1%	2.8%	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
030487.040	-- Yellowfin tunas (*Thunnus albacares*)	3.5%	B8		3.0%	2.6%	2.1%	1.7%	1.3%	0.8%	0.4%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
030487.050	-- Bigeye tunas (*Thunnus obesus*)	3.5%	B8		3.0%	2.6%	2.1%	1.7%	1.3%	0.8%	0.4%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
030487.060	-- Other	3.5%	B8		3.0%	2.6%	2.1%	1.7%	1.3%	0.8%	0.4%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

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Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
030487.090	- Skipjack or stripe-bellied bonito (*Euthynnus (Katsuwonus) pelamis*)	3.5%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
0304.89	Other																								
030489.100	1 Nishin (*Clupea spp* .), Buri (*Seriola spp* .), Saba (*Scomber spp* .), Iwashi (*Etrumeus spp., Sardinops spp* . and *Engraulis spp* .), Aji (*Trachurus spp* . and *Decapterus spp* .) and Samma (*Cololabis spp.*)	10.0%	B6		8.3%	6.6%	5.0%	3.3%	1.6%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																								
030489.210	- Marlin (*Istiophoridae*)	3.5%	B6		2.9%	2.3%	1.7%	1.1%	0.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
030489.220	- Salmonidae	3.5%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
030489.230	- North Pacific armorhead (*Pseudopentaceros wheeleri*)	3.5%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
030489.290	- Other	3.5%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Other, frozen																								
030491.000	Swordfish (*Xiphias gladius*)	3.5%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
030492.000	Toothfish (*Dissostichus spp.*)	3.5%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
030493.000	Tilapias (*Oreochromis spp* .), catfish *(Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp* .), carp (*Cyprinus carpio, Carassius carassius, Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus*), eels (*Anguilla spp.*), Nile perch (*Lates niloticus*) and snakeheads (*Channa spp.*)	3.5%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
0304.94	Alaska Pollack (*Theragra chalcogramma*)																								
030494.010	- Surimi	4.2%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
030494.090	- Other	6.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

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Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
0304.95	Fish of the families *Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae* and *Muraenolepididae* , other than Alaska Pollack *(Theragra chalcogramma)*																								
	1 Tara (*Gadus spp.*, *Theragra spp.* and *Merluccius spp.*)																								
030495.110	- Surimi	4.2%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
030495.190	- Other	6.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
030495.200	2 Other	3.5%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
0304.99	Other																								
	1 Nishin (*Clupea spp.*), Buri (*Seriola spp.*), Saba (*Scomber spp.*), Iwashi (*Etrumeus spp.*, *Sardinops spp.* and *Engraulis spp.*), Aji (*Trachurus spp.* and *Decapterus spp.*) and Samma (*Cololabis spp.*)																								
030499.110	- Nishin (*Clupea spp* .)	6.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
030499.120	- Buri (*Seriola spp* .), Saba (*Scomber spp.*), Iwashi (*Etrumeus spp.*, *Sardinops spp* . and *Engraulis spp* .), Aji (*Trachurus spp.* and *Decapterus spp* .) and Samma (*Cololabis spp* .)	10.0%	B6		8.3%	6.6%	5.0%	3.3%	1.6%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																								
030499.910	- Barracouta (*Sphyraenidae* and *Gempylidae*), king-clip (*Genypterus spp.*) and sea breams (*Sparidae*)	2.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
030499.920	- Dogfish and other sharks	2.5%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
030499.930	- Shishamo	2.8%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	- Other																								

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Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
030499.991	-- Bluefin tunas (*Thunnus thynnus, Thunnus orientalis*)	3.5%	B11		3.1%	2.8%	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
030499.992	-- Fugu	3.5%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
030499.993	-- Itoyori, Surimi	3.5%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
030499.994	-- Southern bluefin tunas (*Thunnus maccoyii*)	3.5%	B11		3.1%	2.8%	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
030499.999	-- Other	3.5%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
03.05	Fish, dried, salted or in brine; smoked fish, whether or not cooked before or during the smoking process; flours, meals and pellets of fish, fit for human consumption																								
030510.000	Flours, meals and pellets of fish, fit for human consumption	10.0%	B11		9.0%	8.1%	7.2%	6.3%	5.4%	4.5%	3.6%	2.7%	1.8%	0.9%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
0305.20	Livers and roes of fish, dried, smoked, salted or in brine																								
030520.010	1 Hard roes of Nishin (*Clupea spp* .) other than Nishin roes on the tangles	8.4%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
030520.030	2 Hard roes of Salmonidae	3.5%	B6		2.9%	2.3%	1.7%	1.1%	0.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	3 Hard roes of Tara (*Gadus spp., Theragra spp* . and *Merluccius spp* .) and Nishin roes on the tangles																								
030520.020	- Hard roes of Tara (*Gadus spp., Theragra spp* . and *Merluccius spp.*)	7.5%	B6		6.2%	5.0%	3.7%	2.5%	1.2%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
030520.040	- Nishin roes on the tangles	10.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
030520.090	4 Other	2.8%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Fish fillets, dried, salted or in brine, but not smoked																								

TARIFF SCHEDULE OF JAPAN (HS2012)

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
030531.000	Tilapias (*Oreochromis spp.*), catfish (*Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.*), carp (*Cyprinus carpio, Carassius carassius, Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus*), eels (*Anguilla spp.*), Nile perch (*Lates niloticus*) and snakeheads (*Channa spp* .)	10.5%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
0305.32	Fish of the families *Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae* and *Muraenolepididae*																								
030532.010	- Tara (*Gadus spp., Theragra spp* . and *Merluccius spp* .)	15.0%	B6		12.5 %	10.0 %	7.5%	5.0%	2.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
030532.090	- Other	10.5%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
0305.39	Other																								
030539.100	1 Salmonidae	8.4%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																								
030539.210	- Nishin (*Clupea spp.*), Buri (*Seriola spp* .), Saba (*Scomber spp* .), Iwashi (*Etrumeus spp., Sardinops spp* . and *Engraulis spp.*), Aji (*Trachurus spp* . and *Decapterus spp.*) and Samma (*Cololabis spp.*)	15.0%	B6		12.5 %	10.0 %	7.5%	5.0%	2.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
030539.290	- Other	10.5%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Smoked fish, including fillets, other than edible fish offal																								
030541.000	Pacific salmon (*Oncorhynchus nerka, Oncorhynchus gorbuscha, Oncorhynchus keta, Oncorhynchus tschawytscha, Oncorhynchus kisutch, Oncorhynchus masou* and *Oncorhynchus rhodurus*), Atlantic salmon (*Salmo salar*) and Danube salmon (*Hucho hucho*)	10.5%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
030542.000	Herrings (*Clupea harengus, Clupea pallasii*)	10.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

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Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
030543.000	Trout (*Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache* and *Oncorhynchus chrysogaster*)	10.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
030544.000	Tilapias (*Oreochromis spp*.), catfish (*Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp*.), carp (*Cyprinus carpio, Carassius carassius, Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus*), eels (*Anguilla spp.*), Nile perch (*Lates niloticus*) and snakeheads (*Channa spp.*)	10.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
0305.49	Other																								
030549.010	- Tara (*Gadus spp., Theragra spp.* and *Merluccius spp*.)	10.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
030549.090	- Other	10.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Dried fish, other than edible fish offal, whether or not salted but not smoked																								
030551.000	Cod (*Gadus morhua, Gadus ogac, Gadus macrocephalus*)	15.0%	B11		13.6 %	12.2 %	10.9 %	9.5%	8.1%	6.8%	5.4%	4.0%	2.7%	1.3%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
0305.59	Other																								
030559.010	1 Salmonidae	8.4%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																								
030559.020	- Nishin (*Clupea spp*.), Tara (*Gadus spp., Theragra spp.* and *Merluccius spp*.), Buri (*Seriola spp*.), Saba (*Scomber spp*.), Iwashi (*Etrumeus spp., Sardinops spp*. and *Engraulis spp.*), Aji (*Trachurus spp.* and *Decapterus spp*.) and Samma (*Cololabis spp.*)	15.0%	B11		13.6 %	12.2 %	10.9 %	9.5%	8.1%	6.8%	5.4%	4.0%	2.7%	1.3%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
030559.090	- Other	10.5%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Fish, salted but not dried or smoked and fish in brine, other than edible fish offal																								

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
030561.000	Herrings (*Clupea harengus, Clupea pallasii*)	15.0%	B11		13.6 %	12.2 %	10.9 %	9.5%	8.1%	6.8%	5.4%	4.0%	2.7%	1.3%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
030562.000	Cod (*Gadus morhua, Gadus ogac, Gadus macrocephalus*)	15.0%	B11		13.6 %	12.2 %	10.9 %	9.5%	8.1%	6.8%	5.4%	4.0%	2.7%	1.3%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
030563.000	Anchovies (*Engraulis spp* .)	15.0%	B11		13.6 %	12.2 %	10.9 %	9.5%	8.1%	6.8%	5.4%	4.0%	2.7%	1.3%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
030564.000	Tilapias (*Oreochromis spp* .), catfish (*Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.*), carp (*Cyprinus carpio, Carassius carassius, Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus*), eels (*Anguilla spp* .), Nile perch (*Lates niloticus*) and snakeheads (*Channa spp.*)	10.5%	B11		9.5%	8.5%	7.6%	6.6%	5.7%	4.7%	3.8%	2.8%	1.9%	0.9%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
0305.69	Other																								
030569.010	1 Salmonidae	8.4%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																								
030569.091	- Nishin (*Clupea spp* .), Tara (*Gadus spp., Theragra spp* . and *Merluccius spp* .), Buri (*Seriola spp.*), Saba (*Scomber spp.*), Iwashi (*Etrumeus spp* . and *Sardinops spp* .), Aji (*Trachurus spp* . and *Decapterus spp* .) and Samma (*Cololabis spp* .)	10.5%	B11		9.5%	8.5%	7.6%	6.6%	5.7%	4.7%	3.8%	2.8%	1.9%	0.9%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
030569.099	- Other	10.5%	B11		9.5%	8.5%	7.6%	6.6%	5.7%	4.7%	3.8%	2.8%	1.9%	0.9%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Fish fins, heads, tails, maws and other edible fish offal																								
0305.71	Shark fins																								
030571.010	- Smoked	10.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	- Other																								
030571.090	-- Dried	10.5%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

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Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
	-- Other	10.5%	B11		9.5%	8.5%	7.6%	6.6%	5.7%	4.7%	3.8%	2.8%	1.9%	0.9%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
0305.72	Fish heads, tails and maws																								
	1 Smoked																								
030572.110	- Pacific salmon (*Oncorhynchus nerka, Oncorhynchus gorbuscha, Oncorhynchus keta, Oncorhynchus tschawytscha, Oncorhynchus kisutch, Oncorhynchus masou* and *Oncorhynchus rhodurus*), Atlantic salmon (*Salmo salar*) and Danube salmon (*Hucho hucho*)	10.5%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
030572.190	- Other	10.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Dried																								
030572.210	(1) Salmonidae	8.4%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	(2) Other																								
	- Nishin (*Clupea spp.*), Tara (*Gadus spp., Theragra spp.* and *Merluccius spp.*), Buri (Seriola spp.), Saba (*Scomber spp.*), Iwashi (*Etrumeus spp., Sardinops spp.* and *Engraulis spp.*), Aji (*Trachurus spp.* and *Decapterus spp.*) and Samma (*Cololabis spp.*)																								
030572.221	-- Cod (*Gadus morhua, Gadus ogac, Gadus macrocephalus*)	15.0%	B11		13.6 %	12.2 %	10.9 %	9.5%	8.1%	6.8%	5.4%	4.0%	2.7%	1.3%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
030572.222	-- Other	15.0%	B11		13.6 %	12.2 %	10.9 %	9.5%	8.1%	6.8%	5.4%	4.0%	2.7%	1.3%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
030572.229	- Other	10.5%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	3 Salted or in brine																								
030572.310	(1) Salmonidae	8.4%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

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Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
	(2) Other																								
	- Herrings (*Clupea harengus, Clupea pallasii*), cod (*Gadus morhua, Gadus ogac, Gadus macrocephalus*) and anchovies (*Engraulis spp.*)																								
030572.321	-- Herrings (*Clupea harengus, Clupea pallasii*)	15.0%	B11		13.6 %	12.2 %	10.9 %	9.5%	8.1%	6.8%	5.4%	4.0%	2.7%	1.3%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
030572.322	-- Cod (*Gadus morhua, Gadus ogac, Gadus macrocephalus*)	15.0%	B11		13.6 %	12.2 %	10.9 %	9.5%	8.1%	6.8%	5.4%	4.0%	2.7%	1.3%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
030572.323	-- Anchovies (*Engraulis spp* .)	15.0%	B11		13.6 %	12.2 %	10.9 %	9.5%	8.1%	6.8%	5.4%	4.0%	2.7%	1.3%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	- Other																								
030572.324	-- Nishin (*Clupea spp* .), Tara (*Gadus spp., Theragra spp.* and *Merluccius spp* .), Buri (*Seriola spp.*), Saba (*Scomber spp.*), Iwashi (*Etrumeus spp* . and *Sardinops spp* .), Aji (*Trachurus spp* . and *Decapterus spp.*) and Samma (*Cololabis spp.*)	10.5%	B11		9.5%	8.5%	7.6%	6.6%	5.7%	4.7%	3.8%	2.8%	1.9%	0.9%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
030572.329	-- Other	10.5%	B11		9.5%	8.5%	7.6%	6.6%	5.7%	4.7%	3.8%	2.8%	1.9%	0.9%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
0305.79	Other																								
	1 Smoked																								
030579.110	- Pacific salmon (*Oncorhynchus nerka, Oncorhynchus gorbuscha, Oncorhynchus keta, Oncorhynchus tschawytscha, Oncorhynchus kisutch, Oncorhynchus masou* and *Oncorhynchus rhodurus*), Atlantic salmon (*Salmo salar*) and Danube salmon (*Hucho hucho*)	10.5%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
030579.190	- Other	10.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Dried																								

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Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
030579.210	(1) Salmonidae	8.4%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	(2) Other																								
	- Nishin (Clupea spp.), Tara (Gadus spp., Theragra spp. and Merluccius spp.), Buri (Seriola spp.), Saba (Scomber spp.), Iwashi (Etrumeus spp., Sardinops spp. and Engraulis spp.), Aji (Trachurus spp. and Decapterus spp.) and Samma (Cololabis spp.)																								
030579.221	-- Cod (*Gadus morhua, Gadus ogac, Gadus macrocephalus*)	15.0%	B11		13.6 %	12.2 %	10.9 %	9.5%	8.1%	6.8%	5.4%	4.0%	2.7%	1.3%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
030579.222	-- Other	15.0%	B11		13.6 %	12.2 %	10.9 %	9.5%	8.1%	6.8%	5.4%	4.0%	2.7%	1.3%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
030579.229	- Other	10.5%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	3 Salted or in brine																								
030579.310	(1) Salmonidae	8.4%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	(2) Other																								
	- Herrings (*Clupea harengus, Clupea pallasii*), cod (*Gadus morhua, Gadus ogac, Gadus macrocephalus*) and anchovies (*Engraulis spp.*)																								
030579.321	-- Herrings (*Clupea harengus, Clupea pallasii*)	15.0%	B11		13.6 %	12.2 %	10.9 %	9.5%	8.1%	6.8%	5.4%	4.0%	2.7%	1.3%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
030579.322	-- Cod (*Gadus morhua, Gadus ogac, Gadus macrocephalus*)	15.0%	B11		13.6 %	12.2 %	10.9 %	9.5%	8.1%	6.8%	5.4%	4.0%	2.7%	1.3%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
030579.323	-- Anchovies (*Engraulis spp* .)	15.0%	B11		13.6 %	12.2 %	10.9 %	9.5%	8.1%	6.8%	5.4%	4.0%	2.7%	1.3%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	- Other																								

TARIFF SCHEDULE OF JAPAN (HS2012)

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
030579.324	-- Nishin (*Clupea spp* .), Tara (*Gadus spp.*, *Theragra spp* . and *Merluccius spp.*), Buri (*Seriola spp* .), Saba (*Scomber spp* .), Iwashi (*Etrumeus spp* . and *Sardinops spp* .), Aji (*Trachurus spp* . and *Decapterus spp.*) and Samma (*Cololabis spp.*)	10.5%	B11		9.5%	8.5%	7.6%	6.6%	5.7%	4.7%	3.8%	2.8%	1.9%	0.9%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
030579.329	-- Other	10.5%	B11		9.5%	8.5%	7.6%	6.6%	5.7%	4.7%	3.8%	2.8%	1.9%	0.9%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
03.06	Crustaceans, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; smoked crustaceans, whether in shell or not, whether or not cooked before or during the smoking process; crustaceans, in shell, cooked by steaming or by boiling in water, whether or not chilled, frozen, dried, salted or in brine; flours, meals and pellets of crustaceans, fit for human consumption																								
	Frozen																								
0306.11	Rock lobster and other sea crawfish (*Palinurus spp.*, *Panulirus spp.*, *Jasus spp* .)																								
030611.100	1 Smoked	4.8%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
030611.200	2 Other	1.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
0306.12	Lobsters (*Homarus spp* .)																								
030612.100	1 Smoked	4.8%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
030612.200	2 Other	1.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
0306.14	Crabs																								
030614.100	1 Smoked	9.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																								
030614.010	- King crabs (*Paralithodes spp.*)	4.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
030614.020	- Snow crabs (*Chionoecetes spp* .)	4.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

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Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
030614.030	- Swimming crabs (*Portunus spp.*)	4.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
030614.040	- Horsehair crabs	4.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
030614.090	- Other	4.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
0306.15	Norway lobsters (*Nephrops norvegicus*)																								
030615.100	1 Smoked	4.8%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
030615.200	2 Other	2.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
0306.16	Cold-water shrimps and prawns (*Pandalus spp., Crangon crangon*)																								
030616.100	1 Smoked	4.8%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
030616.200	2 Other	1.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
0306.17	Other shrimps and prawns																								
030617.100	1 Smoked	4.8%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
030617.200	2 Other	1.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
0306.19	Other, including flours, meals and pellets of crustaceans, fit for human consumption																								
	1 Ebi																								
030619.110	(1) Smoked	4.8%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
030619.190	(2) Other	2.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																								
030619.210	(1) Smoked	9.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

TARIFF SCHEDULE OF JAPAN (HS2012)

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
030619.290	(2) Other	7.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Not frozen																								
0306.21	Rock lobster and other sea crawfish (*Palinurus spp., Panulirus spp., Jasus spp* .)																								
030621.100	1 Live, fresh or chilled	1.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
030621.500	2 Smoked	4.8%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
030621.200	3 Other	5.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
0306.22	Lobsters (*Homarus spp* .)																								
030622.100	1 Live, fresh or chilled	1.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
030622.500	2 Smoked	4.8%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
030622.200	3 Other	5.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
0306.24	Crabs																								
	1 Live, fresh or chilled																								
030624.110	- King crabs (*Paralithodes spp.*)	4.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	- Snow crabs (Chionoecetes spp.)																								
030624.121	-- Red snow crabs	4.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
030624.129	-- Other	4.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
030624.130	- Swimming crabs (*Portunus spp.*)	4.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
030624.140	- Horsehair crabs	4.0%	B11		3.6%	3.2%	2.9%	2.5%	2.1%	1.8%	1.4%	1.0%	0.7%	0.3%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

TARIFF SCHEDULE OF JAPAN (HS2012)

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
030624.150	- Mitten crabs (*Eriocheir spp.*)	4.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
030624.190	- Other	4.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
030624.500	2 Smoked	9.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
030624.200	3 Other	10.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
0306.25	Norway lobsters (*Nephrops norvegicus*)																								
030625.100	1 Live, fresh or chilled	2.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
030625.200	2 Smoked	4.8%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
030625.300	3 Other	5.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
0306.26	Cold-water shrimps and prawns (*Pandalus spp.*, *Crangon crangon*)																								
	1 Live, fresh or chilled																								
030626.110	- Live	1.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
030626.190	- Other	1.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
030626.200	2 Smoked	4.8%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
030626.300	3 Other	5.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
0306.27	Other shrimps and prawns																								
	1 Live, fresh or chilled																								
	- Live																								
030627.111	-- For fish culture or releasing in the sea (*Penaeidae spp.*)	1.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

TARIFF SCHEDULE OF JAPAN (HS2012)

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
030627.119	-- Other	1.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
030627.190	- Other	1.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
030627.200	2 Smoked	4.8%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
030627.300	3 Other	5.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
0306.29	Other, including flours, meals and pellets of crustaceans, fit for human consumption																								
	1 Live, fresh or chilled																								
030629.120	(1) Ebi	2.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
030629.190	(2) Other	7.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Smoked																								
030629.510	(1) Ebi	4.8%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
030629.590	(2) Other	9.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	3 Other																								
030629.220	(1) Ebi	5.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
030629.290	(2) Other	10.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
03.07	Molluscs, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; smoked molluscs, whether in shell or not, whether or not cooked before or during the smoking process; flours, meals and pellets of molluscs, fit for human consumption																								
	Oysters																								
030711.000	Live, fresh or chilled	7.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
0307.19	Other																								
030719.100	1 Frozen	7.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Smoked																								
030719.210	- Adductors of shellfish	6.7%	B6		5.5%	4.4%	3.3%	2.2%	1.1%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
030719.290	- Other	6.7%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
030719.300	3 Other	10.5%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Scallops, including queen scallops, of the genera *Pecten, Chlamys* or *Placopecten*																								
030721.000	Live, fresh or chilled	10.0%	B11		9.0%	8.1%	7.2%	6.3%	5.4%	4.5%	3.6%	2.7%	1.8%	0.9%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
0307.29	Other																								
030729.100	1 Frozen	10.0%	B11		9.0%	8.1%	7.2%	6.3%	5.4%	4.5%	3.6%	2.7%	1.8%	0.9%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
030729.500	2 Smoked	6.7%	B6		5.5%	4.4%	3.3%	2.2%	1.1%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
030729.200	3 Other	15.0%	B11		13.6 %	12.2 %	10.9 %	9.5%	8.1%	6.8%	5.4%	4.0%	2.7%	1.3%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Mussels (*Mytilus spp., Perna spp*.)																								
030731.000	Live, fresh or chilled	7.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
0307.39	Other																								
030739.100	1 Frozen	7.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Smoked																								
030739.510	- Adductors of shellfish	6.7%	B6		5.5%	4.4%	3.3%	2.2%	1.1%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

TARIFF SCHEDULE OF JAPAN (HS2012)

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
030739.590	- Other	6.7%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
030739.200	3 Other	10.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Cuttle fish (*Sepia officinalis, Rossia macrosoma, Sepiola spp.*) and squid (*Ommastrephes spp., Loligo spp., Nototodarus spp., Sepioteuthis spp.*)																								
0307.41	Live, fresh or chilled																								
030741.010	- Mongo ika (*Sepia officinalis*)	3.5%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
030741.090	- Other	5.0%	B11		4.5%	4.0%	3.6%	3.1%	2.7%	2.2%	1.8%	1.3%	0.9%	0.4%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
0307.49	Other																								
	1 Frozen																								
030749.110	- Mongo ika (*Sepia officinalis*)	3.5%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
030749.120	- Neon flying squid (*Ommastrephes bartramii*)	3.5%	B6		2.9%	2.3%	1.7%	1.1%	0.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
030749.190	- Other	3.5%	B6		2.9%	2.3%	1.7%	1.1%	0.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
030749.500	2 Smoked	6.7%	B6		5.5%	4.4%	3.3%	2.2%	1.1%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	3 Other																								
030749.210	- Mongo ika (*Sepia officinalis*)	15.0%	B11		13.6 %	12.2 %	10.9 %	9.5%	8.1%	6.8%	5.4%	4.0%	2.7%	1.3%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
030749.290	- Other	15.0%	B11		13.6 %	12.2 %	10.9 %	9.5%	8.1%	6.8%	5.4%	4.0%	2.7%	1.3%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Octopus (*Octopus spp.*)																								
030751.000	Live, fresh or chilled	7.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

TARIFF SCHEDULE OF JAPAN (HS2012)

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
0307.59	Other																								
030759.100	1 Frozen	7.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
030759.500	2 Smoked	6.7%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
030759.200	3 Other	10.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
0307.60	Snails, other than sea snails																								
030760.100	1 Live, fresh, chilled or frozen	7.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
030760.500	2 Smoked	6.7%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
030760.200	3 Other	10.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Clams, cockles and ark shells (families *Arcidae, Arcticidae, Cardiidae, Donacidae, Hiatellidae, Mactridae, Mesodesmatidae, Myidae, Semelidae, Solecurtidae, Solenidae, Tridacnidae* and *Veneridae*)																								
0307.71	Live, fresh or chilled																								
030771.100	1 Adductors of shellfish	10.0%	B11		9.0%	8.1%	7.2%	6.3%	5.4%	4.5%	3.6%	2.7%	1.8%	0.9%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
030771.200	2 Hard clam	3.5%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	3 Other																								
030771.310	- Akagai (bloody clam), live	7.0%	B11		6.3%	5.7%	5.0%	4.4%	3.8%	3.1%	2.5%	1.9%	1.2%	0.6%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
030771.320	- Baby clam	7.0%	B11		6.3%	5.7%	5.0%	4.4%	3.8%	3.1%	2.5%	1.9%	1.2%	0.6%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
030771.390	- Other	7.0%	B11		6.3%	5.7%	5.0%	4.4%	3.8%	3.1%	2.5%	1.9%	1.2%	0.6%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
0307.79	Other																								

TARIFF SCHEDULE OF JAPAN (HS2012)

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
	1 Frozen																								
030779.110	(1) Adductors of shellfish	10.0%	B11		9.0%	8.1%	7.2%	6.3%	5.4%	4.5%	3.6%	2.7%	1.8%	0.9%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
030779.120	(2) Hard clam	3.5%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	(3) Other																								
030779.131	- Baby clam	7.0%	B11		6.3%	5.7%	5.0%	4.4%	3.8%	3.1%	2.5%	1.9%	1.2%	0.6%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
030779.139	- Other	7.0%	B6		5.8%	4.6%	3.5%	2.3%	1.1%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Smoked																								
030779.210	- Adductors of shellfish	6.7%	B6		5.5%	4.4%	3.3%	2.2%	1.1%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
030779.290	- Other	6.7%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	3 Other																								
030779.310	(1) Adductors of shellfish	15.0%	B11		13.6 %	12.2 %	10.9 %	9.5%	8.1%	6.8%	5.4%	4.0%	2.7%	1.3%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
030779.320	(2) Hard clam, salted or in brine	5.3%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	(3) Other																								
030779.331	- Hard clam, dried	10.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
030779.339	- Other	10.5%	B11		9.5%	8.5%	7.6%	6.6%	5.7%	4.7%	3.8%	2.8%	1.9%	0.9%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Abalone (*Haliotis spp*.)																								
030781.000	Live, fresh or chilled	7.0%	B11		6.3%	5.7%	5.0%	4.4%	3.8%	3.1%	2.5%	1.9%	1.2%	0.6%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
0307.89	Other																								

TARIFF SCHEDULE OF JAPAN (HS2012)

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
030789.100	1 Frozen	7.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
030789.200	2 Smoked	6.7%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
030789.300	3 Other	10.5%	B11		9.5%	8.5%	7.6%	6.6%	5.7%	4.7%	3.8%	2.8%	1.9%	0.9%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Other, including flours, meals and pellets, fit for human consumption																								
0307.91	Live, fresh or chilled																								
030791.010	- Adductors of shellfish	10.0%	B11		9.0%	8.1%	7.2%	6.3%	5.4%	4.5%	3.6%	2.7%	1.8%	0.9%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	- Cuttle fish and squid																								
030791.021	-- Mongo ika	3.5%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
030791.029	-- Other	5.0%	B11		4.5%	4.0%	3.6%	3.1%	2.7%	2.2%	1.8%	1.3%	0.9%	0.4%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	- Other																								
030791.091	-- Scallops (*Pectinidae*)	7.0%	B11		6.3%	5.7%	5.0%	4.4%	3.8%	3.1%	2.5%	1.9%	1.2%	0.6%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	-- Other																								
030791.092	--- Fresh water clam	7.0%	B11		6.3%	5.7%	5.0%	4.4%	3.8%	3.1%	2.5%	1.9%	1.2%	0.6%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
030791.099	--- Other	7.0%	B11		6.3%	5.7%	5.0%	4.4%	3.8%	3.1%	2.5%	1.9%	1.2%	0.6%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
0307.99	Other																								
	1 Frozen																								
030799.110	- Adductors of shellfish	10.0%	B11		9.0%	8.1%	7.2%	6.3%	5.4%	4.5%	3.6%	2.7%	1.8%	0.9%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	- Cuttle fish and squid																								

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Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
030799.121	-- Mongo ika	3.5%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
030799.129	-- Other	5.0%	B11		4.5%	4.0%	3.6%	3.1%	2.7%	2.2%	1.8%	1.3%	0.9%	0.4%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	- Other																								
030799.131	-- Scallops (*Pectinidae*)	7.0%	B6		5.8%	4.6%	3.5%	2.3%	1.1%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	-- Other																								
030799.132	--- Fresh water clam	7.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
030799.139	--- Other	7.0%	B6		5.8%	4.6%	3.5%	2.3%	1.1%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Smoked																								
030799.210	- Cuttle fish and squid, scallops (*Pectinidae*) and adductors of shellfish	6.7%	B6		5.5%	4.4%	3.3%	2.2%	1.1%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
030799.290	- Other	6.7%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	3 Other																								
	- Cuttle fish and squid, excluding Mongo ika, scallops (*Pectinidae*) and adductors of shellfish																								
030799.310	-- Cuttle fish and squid, excluding Mongo ika	15.0%	B6		12.5 %	10.0 %	7.5%	5.0%	2.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
030799.320	-- Scallops (*Pectinidae*)	10.5%	B11		9.5%	8.5%	7.6%	6.6%	5.7%	4.7%	3.8%	2.8%	1.9%	0.9%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
030799.330	-- Adductors of shellfish	15.0%	B11		13.6 %	12.2 %	10.9 %	9.5%	8.1%	6.8%	5.4%	4.0%	2.7%	1.3%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	- Other																								

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
030799.391	-- Mongo ika	15.0%	B6		12.5 %	10.0 %	7.5%	5.0%	2.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
030799.399	-- Other	10.5%	B11		9.5%	8.5%	7.6%	6.6%	5.7%	4.7%	3.8%	2.8%	1.9%	0.9%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
03.08	Aquatic invertebrates other than crustaceans and molluscs, live, fresh, chilled, frozen, dried, salted or in brine; smoked aquatic invertebrates other than crustaceans and molluscs, whether or not cooked before or during the smoking process; flours, meals and pellets of aquatic invertebrates other than crustaceans and molluscs, fit for human consumption																								
	Sea cucumbers (*Stichopus japonicus, Holothurioidea*)																								
0308.11	Live, fresh or chilled																								
030811.100	1 Live	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
030811.200	2 Other	7.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
0308.19	Other																								
030819.100	1 Smoked	6.7%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
030819.200	2 Other	7.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Sea urchins (*Strongylocentrotus spp., Paracentrotus lividus, Loxechinus albus, Echichinus esculentus*)																								
0308.21	Live, fresh or chilled																								
030821.100	1 Live	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
030821.200	2 Other	7.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
0308.29	Other																								
030829.100	1 Smoked	6.7%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

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Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
	2 Other																								
030829.210	- Frozen	7.0%	B6		5.8%	4.6%	3.5%	2.3%	1.1%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
030829.290	- Other	7.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
0308.30	Jellyfish (*Rhopilema spp* .)																								
030830.100	1 Live	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
030830.200	2 Smoked	6.7%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
030830.300	3 Other	7.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
0308.90	Other																								
	1 Live																								
030890.110	- Sea urchins	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
030890.190	- Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Fresh, chilled or frozen																								
	- Fresh or chilled																								
030890.211	-- Sea urchins	7.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
030890.219	-- Other	7.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	- Frozen																								
030890.291	-- Sea urchins	7.0%	B6		5.8%	4.6%	3.5%	2.3%	1.1%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	-- Other																								

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Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
030890.299	--- Jellyfish	7.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	--- Other	7.0%	B6		5.8%	4.6%	3.5%	2.3%	1.1%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
030890.300	3 Smoked	6.7%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	4 Other																								
	(1) Sea urchins and jellyfish																								
030890.411	- Sea urchins	7.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
030890.412	- Jellyfish	7.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
030890.420	(2) Other	10.5%	B11		9.5%	8.5%	7.6%	6.6%	5.7%	4.7%	3.8%	2.8%	1.9%	0.9%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

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Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
	Chapter 4 Dairy produce; birds' eggs; natural honey; edible products of animal origin, not elsewhere specified or included																								
04.01	Milk and cream, not concentrated nor containing added sugar or other sweetening matter																								
0401.10	Of a fat content, by weight, not exceeding 1%																								
	1 Sterilised, frozen or treated appropriate to preserve																								
040110.110	- Concerning milk and cream in this subheading 1, 0401.20-1, 0401.40-1 and 0401.50-1-(1), (2), buttermilk etc. in 0403.10-1 and 0403.90-1-(1)-[2], (2)-[2] and (3)-[2], products consisting of natural milk constituents in 0404.90-1-(1)-[1], [2], (2)-[1], [2], (3)-[1], [2], edible preparations containing cocoa in 1806.20-1-(1), 1806.90-2-(1)-A, edible preparations in 1901.10-1-(1), (2), 1901.20-1-(1)-A, B and 1901.90-1-(1)-A, B, preparations with a basis of coffee etc. in 2101.12-2-(1)-A, B and 2101.20-2-(1)-A, B, edible preparations in 2106.10-1 and 2106.90-1-(1), (2), for the quantity within the limits of a tariff quota stipulated by a cabinet order which is effective at the time of import and under the conditions set by relevant regulations which are effective at the time of import Note: The tariff quota shall be calculated on the basis of 133,940 ton, evaluated as whole milk by means stipulated by a cabinet order, in consideration of imported quantity in the preceding year, international market situation and other relevant conditions, hereinafter referred to as "the Pooled Quota of other milk products" in this heading, heading 04.03, 04.04, 18.06, 19.01, 21.01 and 21.06	25.0%	JPR6		22.0 %	19.1 %	16.2 %	13.3 %	10.4 %	7.5%	7.5%	7.5%	7.5%	7.5%	7.5%	7.5%	7.5%	7.5%	7.5%	7.5%	7.5%	7.5%	7.5%	7.5%	7.5%
040110.190	- Other	21.3% + 54 yen/kg	MFN		MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN
040110.200	2 Other	21.3%	B11		19.3 %	17.4 %	15.4 %	13.5 %	11.6 %	9.6%	7.7%	5.8%	3.8%	1.9%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
0401.20	Of a fat content, by weight, exceeding 1% but not exceeding 6%																								
	1 Sterilised, frozen or preserved																								
040120.110	- For "the Pooled Quota of other milk products"	25.0%	JPR6		22.0 %	19.1 %	16.2 %	13.3 %	10.4 %	7.5%	7.5%	7.5%	7.5%	7.5%	7.5%	7.5%	7.5%	7.5%	7.5%	7.5%	7.5%	7.5%	7.5%	7.5%	7.5%

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Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
040120.190	- Other	21.3% + 114 yen/kg	MFN		MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN
040120.200	2 Other	21.3%	JPR7		19.1 %	19.1 %	19.1 %	19.1 %	19.1 %	19.1 %	19.1 %	19.1 %	19.1 %	19.1 %	19.1 %	19.1 %	19.1 %	19.1 %	19.1 %	19.1 %	19.1 %	19.1 %	19.1 %	19.1 %	19.1 %
0401.40	Of a fat content, by weight, exceeding 6% but not exceeding 10%																								
	1 Sterilised, frozen or preserved																								
040140.110	- For "the Pooled Quota of other milk products"	25.0%	JPR6		22.0 %	19.1 %	16.2 %	13.3 %	10.4 %	7.5%	7.5%	7.5%	7.5%	7.5%	7.5%	7.5%	7.5%	7.5%	7.5%	7.5%	7.5%	7.5%	7.5%	7.5%	7.5%
040140.190	- Other	21.3% + 635 yen/kg	MFN		MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN
040140.200	2 Other	21.3%	JPR8		19.3 %	17.3 %	15.4 %	13.4 %	11.5 %	9.5%	9.5%	9.5%	9.5%	9.5%	9.5%	9.5%	9.5%	9.5%	9.5%	9.5%	9.5%	9.5%	9.5%	9.5%	9.5%
0401.50	Of a fat content, by weight, exceeding 10%																								
	1 Sterilised, frozen or preserved; other cream of a fat content, by weight, of 13% or more (other than sterilised, frozen or preserved)																								
	(1) Of a fat content, by weight, not exceeding 45%																								
040150.111	- For "the Pooled Quota of other milk products"	25.0%	JPR6		22.0 %	19.1 %	16.2 %	13.3 %	10.4 %	7.5%	7.5%	7.5%	7.5%	7.5%	7.5%	7.5%	7.5%	7.5%	7.5%	7.5%	7.5%	7.5%	7.5%	7.5%	7.5%
040150.119	- Other	21.3% + 635 yen/kg	MFN		MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN
	(2) Other																								
040150.121	- For "the Pooled Quota of other milk products"	25.0%	JPR6		22.0 %	19.1 %	16.2 %	13.3 %	10.4 %	7.5%	7.5%	7.5%	7.5%	7.5%	7.5%	7.5%	7.5%	7.5%	7.5%	7.5%	7.5%	7.5%	7.5%	7.5%	7.5%
040150.129	- Other	21.3% + 1,199 yen/kg	MFN		MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN

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Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
040150.200	2 Other	21.3%	JPR8		19.3 %	17.3 %	15.4 %	13.4 %	11.5 %	9.5%	9.5%	9.5%	9.5%	9.5%	9.5%	9.5%	9.5%	9.5%	9.5%	9.5%	9.5%	9.5%	9.5%	9.5%	9.5%
04.02	Milk and cream, concentrated or containing added sugar or other sweetening matter																								
0402.10	In powder, granules or other solid forms, of a fat content, by weight, not exceeding 1.5%																								
	1 Containing added sugar																								
040210.110	[1] Imported by the Agriculture and Livestock Industries Corporation to the extent of the quantity stipulated by paragraph 1 of Article 13 of the Manufacturing Milk Producer Compensation Temporary Law (Law No. 112 of 1965) or imported with approval of the Minister of Agriculture, Forestry and Fisheries by means stipulated by paragraph 2 thereof	35.0% Subject to an import mark-up in accordance with Japan's Schedule to the WTO Agreement	MFN		MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN
	[2] Other																								
040210.121	- Concerning milk and cream in powder, granules or other solid forms in this subheading 1-[2], 2-(1)-[2], (2)-[2], 0402.21-2-(1), (2)-[2] and 0402.29-2-[2], for the quantity within the limits of a tariff quota stipulated by a cabinet order which is effective at the time of import and under the conditions set by relevant regulations which are effective at the time of import Note: The tariff quota shall be calculated on the basis of 74,973 ton, in consideration of the quantity of prospective domestic demand in the current year, international market situation and other relevant conditions, hereinafter referred to as "the Pooled Quota of skimmed milk powder other than for school lunch etc." in this heading	35.0%	MFN		MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN
040210.129	- Other	29.8% + 396 yen/kg	TRQ	See TWQ-JP10 of Appendix A	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
	2 Other																								
	(1) For school lunch for children, pupils or infants of elementary schools, lower secondary schools, upper secondary schools having evening courses, or special support schools, or kindergartens, for pupils of children's welfare institutions as may be prescribed by a cabinet order, or pupils receiving daycare by the business stipulated by paragraph 9, 10 or 12 of Article 6-3 of the Child Welfare Act (Law No. 164 of 1947) , hereinafter referred to as "For school lunch etc." in this heading, and for the manufacture of mixed feeds as may be prescribed by a cabinet order, hereinafter referred to as "For feeding purposes" in this heading																								
	[1] For School lunch etc.																								
040210.211	- Concerning milk and cream in powder, granules or other solid forms for school lunch etc. in this subheading 2-(1)-[1], and 0402.21-2-(1), for the quantity within the limits of a tariff quota stipulated by a cabinet order which is effective at the time of import and under the conditions set by relevant regulations which are effective at the time of import Note: The tariff quota shall be calculated on the basis of 7,264 ton, in consideration of the quantity of prospective domestic demand in the current year, international market situation and other relevant conditions, hereinafter referred to as "the Pooled Quota of skimmed milk powder for school lunch etc." in this heading	Free	MFN		MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN
040210.212	- Other	396 yen/kg	TRQ	See TWQ-JP10 of Appendix A	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ
	[2] For feeding purposes																								
040210.216	- For "the Pooled Quota of skimmed milk powder other than for school lunch etc."	Free	MFN		MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN

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Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
040210.217	- Other	396 yen/kg	JPR9		363 yen /kg	330 yen /kg	297 yen /kg	264 yen /kg	231 yen /kg	198 yen /kg	198 yen /kg	198 yen /kg	198 yen /kg	198 yen /kg	198 yen /kg	198 yen /kg	198 yen /kg	198 yen /kg	198 yen /kg	198 yen /kg	198 yen /kg	198 yen /kg	198 yen /kg	198 yen /kg	198 yen /kg
	(2) Other																								
040210.221	[1] Imported by the Agriculture and Livestock Industries Corporation to the extent of the quantity stipulated by paragraph 1 of Article 13 of the Manufacturing Milk Producer Compensation Temporary Law (Law No. 112 of 1965) or imported with approval of the Minister of Agriculture, Forestry and Fisheries by means stipulated by paragraph 2 thereof	25.0% Subject to an import mark-up in accordance with Japan's Schedule to the WTO Agreement	MFN		MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN
	[2] Other																								
040210.222	- For "the Pooled Quota of skimmed milk powder other than for school lunch etc."	25.0%	MFN		MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN
040210.229	- Other	21.3% + 396 yen/kg	TRQ	See TWQ-JP10 of Appendix A	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ
	In powder, granules or other solid forms, of a fat content, by weight, exceeding 1.5%																								
0402.21	Not containing added sugar or other sweetening matter																								
	1 Of a fat content, by weight, exceeding 5%																								
	(1) Of a fat content, by weight, not exceeding 30%																								

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Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
040221.111	- Imported by the Agriculture and Livestock Industries Corporation to the extent of the quantity stipulated by paragraph 1 of Article 13 of the Manufacturing Milk Producer Compensation Temporary Law (Law No. 112 of 1965) or imported with approval of the Minister of Agriculture, Forestry and Fisheries by means stipulated by paragraph 2 thereof	30.0% Subject to an import mark-up in accordance with Japan's Schedule to the WTO Agreement	MFN		MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN
040221.119	- Other																								
	-- Intended for use as materials for chocolate	25.5% + 612 yen/kg	TRQ	See TWQ-JP12 of Appendix A	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ
	-- Other	25.5% + 612 yen/kg	TRQ	See TWQ-JP11 of Appendix A	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ
	(2) Other																								
040221.121	- Imported by the Agriculture and Livestock Industries Corporation to the extent of the quantity stipulated by paragraph 1 of Article 13 of the Manufacturing Milk Producer Compensation Temporary Law (Law No. 112 of 1965) or imported with approval of the Minister of Agriculture, Forestry and Fisheries by means stipulated by paragraph 2 thereof	30.0% Subject to an import mark-up in accordance with Japan's Schedule to the WTO Agreement	MFN		MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN
040221.129	- Other																								
	-- Intended for use as materials for chocolate	25.5% + 1,023 yen/kg	TRQ	See TWQ-JP12 of Appendix A	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ
	-- Other	25.5% + 1,023 yen/kg	TRQ	See TWQ-JP11 of Appendix A	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ

TARIFF SCHEDULE OF JAPAN (HS2012)

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
	2 Other																								
	(1) For school lunch etc. and for feeding purposes																								
	- For school lunch etc.																								
040221.211	-- For "the Pooled Quota of skimmed milk powder for school lunch etc.″	Free	MFN		MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN
040221.212	-- Other	425 yen/kg	TRQ	See TWQ-JP10 of Appendix A	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ
	- For feeding purposes																								
040221.216	-- For "the Pooled Quota of skimmed milk powder other than for school lunch etc."	Free	MFN		MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN
040221.217	-- Other	425 yen/kg	JPR9		389.58 yen /kg	354.17 yen /kg	318.75 yen /kg	283.33 yen /kg	247.92 yen /kg	212.5 yen /kg	212.5 yen /kg	212.5 yen /kg	212.5 yen /kg	212.5 yen /kg	212.5 yen /kg	212.5 yen /kg	212.5 yen /kg	212.5 yen /kg	212.5 yen /kg	212.5 yen /kg	212.5 yen /kg	212.5 yen /kg	212.5 yen /kg	212.5 yen /kg	212.5 yen /kg
	(2) Other																								
040221.221	[1] Imported by the Agriculture and Livestock Industries Corporation to the extent of the quantity stipulated by paragraph 1 of Article 13 of the Manufacturing Milk Producer Compensation Temporary Law (Law No. 112 of 1965) or imported with approval of the Minister of Agriculture, Forestry and Fisheries by means stipulated by paragraph 2 thereof	25.0% Subject to an import mark-up in accordance with Japan's Schedule to the WTO Agreement	MFN		MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN
	[2] Other																								
040221.222	- For "the Pooled Quota of skimmed milk powder other than for school lunch etc."	25.0%	MFN		MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN

TARIFF SCHEDULE OF JAPAN (HS2012)

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
040221.229	- Other	21.3% + 425 yen/kg	TRQ	See TWQ-JP10 of Appendix A	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ
0402.29	Other																								
	1 Of a fat content, by weight, exceeding 5%																								
	(1) Of a fat content, by weight, not exceeding 30%																								
040229.111	- Imported by the Agriculture and Livestock Industries Corporation to the extent of the quantity stipulated by paragraph 1 of Article 13 of the Manufacturing Milk Producer Compensation Temporary Law (Law No. 112 of 1965) or imported with approval of the Minister of Agriculture, Forestry and Fisheries by means stipulated by paragraph 2 thereof	30.0% Subject to an import mark-up in accordance with Japan's Schedule to the WTO Agreement	MFN		MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN
040229.119	- Other	25.5% + 612 yen/kg	TRQ	See TWQ-JP11 of Appendix A	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ
	(2) Other																								
040229.121	- Imported by the Agriculture and Livestock Industries Corporation to the extent of the quantity stipulated by paragraph 1 of Article 13 of the Manufacturing Milk Producer Compensation Temporary Law (Law No. 112 of 1965) or imported with approval of the Minister of Agriculture, Forestry and Fisheries by means stipulated by paragraph 2 thereof	30.0% Subject to an import mark-up in accordance with Japan's Schedule to the WTO Agreement	MFN		MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN

TARIFF SCHEDULE OF JAPAN (HS2012)

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
040229.129	- Other	25.5% + 1,023 yen/kg	TRQ	See TWQ-JP11 of Appendix A	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ
	2 Other																								
040229.211	[1] Imported by the Agriculture and Livestock Industries Corporation to the extent of the quantity stipulated by paragraph 1 of Article 13 of the Manufacturing Milk Producer Compensation Temporary Law (Law No. 112 of 1965) or imported with approval of the Minister of Agriculture, Forestry and Fisheries by means stipulated by paragraph 2 thereof	35.0% Subject to an import mark-up in accordance with Japan's Schedule to the WTO Agreement	MFN		MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN
	[2] Other																								
040229.220	- For "the Pooled Quota of skimmed milk powder other than for school lunch etc."	35.0%	MFN		MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN
040229.291	- Other	29.8% + 425 yen/kg	TRQ	See TWQ-JP10 of Appendix A	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ
	Other																								
0402.91	Not containing added sugar or other sweetening matter																								
	1 Of a fat content, by weight, exceeding 7.5%																								
040291.110	(1) Whipped cream in pressurized containers	25.5%	JPB6**		12.7 %	10.2 %	7.6%	5.1%	2.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	(2) Other																								

TARIFF SCHEDULE OF JAPAN (HS2012)

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
040291.121	- Concerning milk and cream in this subheading 1-(2) and 2, for the quantity within the limits of a tariff quota stipulated by a cabinet order which is effective at the time of import and under the conditions set by relevant regulations which are effective at the time of import Note: The tariff quota shall be calculated on the basis of 1,500 ton, in consideration of the imported quantity in the preceding year, international market situation and other relevant conditions, hereinafter referred to as "the Pooled Quota" in this subheading	30.0%	MFN		MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN
040291.129	- Other	25.5% + 509 yen/kg	TRQ	See TWQ-JP16 of Appendix A	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ
	2 Other																								
040291.210	- For "the Pooled Quota"	25.0%	MFN		MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN
040291.290	- Other	21.3% + 254 yen/kg	TRQ	See TWQ-JP16 of Appendix A	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ
0402.99	Other																								
	1 Of a fat content, by weight, exceeding 8%																								
040299.110	(1) Whipped cream in pressurized containers	25.5%	JPB6**		12.7 %	10.2 %	7.6%	5.1%	2.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	(2) Other																								

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
040299.121	- Imported by the Agriculture and Livestock Industries Corporation to the extent of the quantity stipulated by paragraph 1 of Article 13 of the Manufacturing Milk Producer Compensation Temporary Law (Law No. 112 of 1965) or imported with approval of the Minister of Agriculture, Forestry and Fisheries by means stipulated by paragraph 2 thereof	30.0% Subject to an import mark-up in accordance with Japan's Schedule to the WTO Agreement	MFN		MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN
040299.129	- Other	25.5% + 509 yen/kg	TRQ	See TWQ-JP17 of Appendix A	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ
	2 Other																								
040299.210	- Imported by the Agriculture and Livestock Industries Corporation to the extent of the quantity stipulated by paragraph 1 of Article 13 of the Manufacturing Milk Producer Compensation Temporary Law (Law No. 112 of 1965) or imported with approval of the Minister of Agriculture, Forestry and Fisheries by means stipulated by paragraph 2 thereof	30.0% Subject to an import mark-up in accordance with Japan's Schedule to the WTO Agreement	MFN		MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN
040299.290	- Other	25.5% + 254 yen/kg	TRQ	See TWQ-JP17 of Appendix A	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ
04.03	Buttermilk, curdled milk and cream, yogurt, kephir and other fermented or acidified milk and cream, whether or not concentrated or containing added sugar or other sweetening matter or flavoured or containing added fruit, nuts or cocoa																								
0403.10	Yogurt																								
	1 Frozen, preserved or containing added sugar or other sweetening matter, flavoring, fruits or nuts (excluding frozen yogurt)																								

TARIFF SCHEDULE OF JAPAN (HS2012)

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
	- For "the Pooled Quota of other milk products"																								
040310.110	-- Containing added sugar	35.0%	JPR10		29.7%	24.5%	19.2%	14.0%	8.7%	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%
040310.120	-- Other	25.0%	JPR10		21.2%	17.5%	13.7%	10.0%	6.2%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%
040310.190	- Other	29.8% + 915 yen/kg	MFN		MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN
	2 Other																								
	(1) Frozen yogurt																								
040310.211	- Containing added sugar or other sweetening matter, in immediate packings, of a content not exceeding 10 kg	26.3%	B11		23.9%	21.5%	19.1%	16.7%	14.3%	11.9%	9.5%	7.1%	4.7%	2.3%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
040310.219	- Other	29.8%	B11		27.0%	24.3%	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
040310.220	(2) Other	21.3%	B11		19.3%	17.4%	15.4%	13.5%	11.6%	9.6%	7.7%	5.8%	3.8%	1.9%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
0403.90	Other																								
	1 Sterilised, frozen, preserved, concentrated or containing added sugar or other sweetening matter, flavoring, fruits or nuts																								
	(1) Of a fat content, by weight, not exceeding 1.5%																								
	[1] Buttermilk powder and other products in solid forms																								
	- Imported by the Agriculture and Livestock Industries Corporation to the extent of the quantity stipulated by paragraph 1 of Article 13 of the Manufacturing Milk Producer Compensation Temporary Law (Law No. 112 of 1965) or imported with approval of the Minister of Agriculture, Forestry and Fisheries by means stipulated by paragraph 2 thereof																								

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
040390.111	-- Containing added sugar	35.0% Subject to an import mark-up in accordance with Japan's Schedule to the WTO Agreement	MFN		MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN
040390.112	-- Other	25.0% Subject to an import mark-up in accordance with Japan's Schedule to the WTO Agreement	MFN		MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN
040390.113	- Other	29.8% + 396 yen/kg	TRQ	See TWQ-JP11 of Appendix A	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ
	[2] Other																								
	- For "the Pooled Quota of other milk products"																								
040390.116	-- Containing added sugar	35.0%	JPR11		30.8 %	26.6 %	22.4 %	18.2 %	14.0 %	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%
040390.117	-- Other	25.0%	JPR6		22.0 %	19.1 %	16.2 %	13.3 %	10.4 %	7.5%	7.5%	7.5%	7.5%	7.5%	7.5%	7.5%	7.5%	7.5%	7.5%	7.5%	7.5%	7.5%	7.5%	7.5%	7.5%
040390.118	- Other	29.8% + 396 yen/kg	MFN		MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN
	(2) Of a fat content, by weight, exceeding 1.5% but not exceeding 26%																								
	[1] Buttermilk powder and other products in solid forms																								

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
	- Imported by the Agriculture and Livestock Industries Corporation to the extent of the quantity stipulated by paragraph 1 of Article 13 of the Manufacturing Milk Producer Compensation Temporary Law (Law No. 112 of 1965) or imported with approval of the Minister of Agriculture, Forestry and Fisheries by means stipulated by paragraph 2 thereof																								
040390.121	-- Containing added sugar	35.0% Subject to an import mark-up in accordance with Japan's Schedule to the WTO Agreement	MFN		MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN
040390.122	-- Other	25.0% Subject to an import mark-up in accordance with Japan's Schedule to the WTO Agreement	MFN		MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN
040390.123	- Other	29.8% + 582 yen/kg	TRQ	See TWQ-JP11 of Appendix A	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ
	[2] Other																								
	- For "the Pooled Quota of other milk products"																								
040390.126	-- Containing added sugar	35.0%	JPR11		30.8 %	26.6 %	22.4 %	18.2 %	14.0 %	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%
040390.127	-- Other	25.0%	JPR6		22.0 %	19.1 %	16.2 %	13.3 %	10.4 %	7.5%	7.5%	7.5%	7.5%	7.5%	7.5%	7.5%	7.5%	7.5%	7.5%	7.5%	7.5%	7.5%	7.5%	7.5%	7.5%

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Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
040390.128	- Other	29.8% + 582 yen/kg	MFN		MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN
	(3) Of a fat content, by weight, exceeding 26%																								
	[1] Buttermilk powder and other products in solid forms																								
	- Imported by the Agriculture and Livestock Industries Corporation to the extent of the quantity stipulated by paragraph 1 of Article 13 of the Manufacturing Milk Producer Compensation Temporary Law (Law No. 112 of 1965) or imported with approval of the Minister of Agriculture, Forestry and Fisheries by means stipulated by paragraph 2 thereof																								
040390.131	-- Containing added sugar	35.0% Subject to an import mark-up in accordance with Japan's Schedule to the WTO Agreement	MFN		MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN
040390.132	-- Other	25.0% Subject to an import mark-up in accordance with Japan's Schedule to the WTO Agreement	MFN		MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN
040390.133	- Other	29.8% + 1,023 yen/kg	TRQ	See TWQ-JP11 of Appendix A	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ

TARIFF SCHEDULE OF JAPAN (HS2012)

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
	[2] Other																								
	- For "the Pooled Quota of other milk products"																								
040390.136	-- Containing added sugar	35.0%	JPR11		30.8 %	26.6 %	22.4 %	18.2 %	14.0 %	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%
040390.137	-- Other	25.0%	JPR6		22.0 %	19.1 %	16.2 %	13.3 %	10.4 %	7.5%	7.5%	7.5%	7.5%	7.5%	7.5%	7.5%	7.5%	7.5%	7.5%	7.5%	7.5%	7.5%	7.5%	7.5%	7.5%
040390.138	- Other	29.8% + 1,023 yen/kg	MFN		MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN
040390.200	2 Other	21.3%	B11		19.3 %	17.4 %	15.4 %	13.5 %	11.6 %	9.6%	7.7%	5.8%	3.8%	1.9%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
04.04	Whey, whether or not concentrated or containing added sugar or other sweetening matter; products consisting of natural milk constituents, whether or not containing added sugar or other sweetening matter, not elsewhere specified or included																								
0404.10	Whey and modified whey, whether or not concentrated or containing added sugar or other sweetening matter																								
	1 Sterilised, frozen, preserved, concentrated or containing added sugar or other sweetening matter																								
	(1) Of a fat content, by weight, not exceeding 5%																								
	[1] Imported by the Agriculture and Livestock Industries Corporation to the extent of the quantity stipulated by paragraph 1 of Article 13 of the Manufacturing Milk Producer Compensation Temporary Law (Law No. 112 of 1965) or imported with approval of the Minister of Agriculture, Forestry and Fisheries by means stipulated by paragraph 2 thereof																								

TARIFF SCHEDULE OF JAPAN (HS2012)

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
040410.111	- Containing added sugar	35.0% Subject to an import mark-up in accordance with Japan's Schedule to the WTO Agreement	MFN		MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN
040410.119	- Other	25.0% Subject to an import mark-up in accordance with Japan's Schedule to the WTO Agreement	MFN		MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN
	[2] Other																								
	[i] Mineral concentrated whey																								
	- Concerning mineral concentrated whey in this subheading 1-(1)-[2]-[i] and (2)-[2]-[i], 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 by relevant regulations which are effective at the time of import Note The tariff quota shall be calculated on the basis of 14,000 ton, in consideration of the quantity of prospective domestic demand in the current year, international market situation and other relevant conditions, hereinafter referred to as "the Pooled Quota of mineral concentrated whey"																								
040410.121	-- Containing added sugar	35.0%	MFN		MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN
040410.122	-- Other	25.0%	MFN		MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN

TARIFF SCHEDULE OF JAPAN (HS2012)

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
	- Other																								
	-- Tariff Rate Quota for TPP Parties																								
	--- Containing added sugar	29.8% + 425 yen/kg	TRQ	Treatment for United States, see CSQ-JP17 of Appendix A	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ
	--- Containing added sugar	29.8% + 425 yen/kg	TRQ	Treatment for Australia, see CSQ-JP18 of Appendix A	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ
	--- Containing added sugar	29.8% + 425 yen/kg	TRQ	Treatment for New Zealand, see CSQ-JP21 of Appendix A	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ
	--- Other	29.8% + 425 yen/kg	TRQ	Treatment for United States, see CSQ-JP17 of Appendix A	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ
	--- Other	29.8% + 425 yen/kg	TRQ	Treatment for Australia, see CSQ-JP18 of Appendix A	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ

TARIFF SCHEDULE OF JAPAN (HS2012)

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
040410.129	--- Other	29.8% + 425 yen/kg	TRQ	Treatment for New Zealand, see CSQ-JP21 of Appendix A	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ
	-- Other																								
	--- Of a milk protein content, by weight, calculated on the dry matter, less than 25.0%																								
	---- Contaiing added sugar	29.8% + 425 yen/kg	JPB16***	See SG4** of Appendix B-1	35.0% + 40 yen /kg	32.6% + 37.33 yen /kg	30.3% + 34.67 yen /kg	28.0% + 32 yen /kg	25.6% + 29.33 yen /kg	23.3% + 26.67 yen /kg	21.0% + 24 yen /kg	18.6% + 21.33 yen /kg	16.3% + 18.67 yen /kg	14.0% + 16 yen /kg	11.6% + 13.33 yen /kg	9.3% + 10.67 yen /kg	7.0% + 8 yen /kg	4.6% + 5.33 yen /kg	2.3% + 2.67 yen /kg	Free	Free	Free	Free	Free	Free
	---- Other	29.8% + 425 yen/kg	JPB16**	See SG4** of Appendix B-1	25.0% + 40 yen /kg	23.3% + 37.33 yen /kg	21.6% + 34.67 yen /kg	20.0% + 32 yen /kg	18.3% + 29.33 yen /kg	16.6% + 26.67 yen /kg	15.0% + 24 yen /kg	13.3% + 21.33 yen /kg	11.6% + 18.67 yen /kg	10.0% + 16 yen /kg	8.3% + 13.33 yen /kg	6.6% + 10.67 yen /kg	5.0% + 8 yen /kg	3.3% + 5.33 yen /kg	1.6% + 2.67 yen /kg	Free	Free	Free	Free	Free	Free
	--- Of a milk protein content, by weight, calculated on the dry matter, equal to or greater than 25.0% but less than 45%																								
	---- Contaiing added sugar	29.8% + 425 yen/kg	JPB21**	See SG4* of Appendix B-1	35.0% + 40 yen /kg	33.2% + 38 yen /kg	31.5% + 36 yen /kg	29.7% + 34 yen /kg	28.0% + 32 yen /kg	26.2% + 30 yen /kg	24.5% + 28 yen /kg	22.7% + 26 yen /kg	21.0% + 24 yen /kg	19.2% + 22 yen /kg	17.5% + 20 yen /kg	15.7% + 18 yen /kg	14.0% + 16 yen /kg	12.2% + 14 yen /kg	10.5% + 12 yen /kg	8.7% + 10 yen /kg	7.0% + 8 yen /kg	5.2% + 6 yen /kg	3.5% + 4 yen /kg	1.7% + 2 yen /kg	Free
	---- Other	29.8% + 425 yen/kg	JPB21*	See SG4* of Appendix B-1	25.0% + 40 yen /kg	23.7% + 38 yen /kg	22.5% + 36 yen /kg	21.2% + 34 yen /kg	20.0% + 32 yen /kg	18.7% + 30 yen /kg	17.5% + 28 yen /kg	16.2% + 26 yen /kg	15.0% + 24 yen /kg	13.7% + 22 yen /kg	12.5% + 20 yen /kg	11.2% + 18 yen /kg	10.0% + 16 yen /kg	8.7% + 14 yen /kg	7.5% + 12 yen /kg	6.2% + 10 yen /kg	5.0% + 8 yen /kg	3.7% + 6 yen /kg	2.5% + 4 yen /kg	1.2% + 2 yen /kg	Free
	--- Of a milk protein content, by weight, calculated on the dry matter, equal to or greater than 45%																								

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Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
	---- Contaiing added sugar	29.8% + 425 yen/kg	JPB6 *****		35.0% + 40 yen /kg	28.0% + 32 yen /kg	21.0% + 24 yen /kg	14.0% + 16 yen /kg	7.0% + 8 yen /kg	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	---- Other	29.8% + 425 yen/kg	JPB6****		25.0% + 40 yen /kg	20.0% + 32 yen /kg	15.0% + 24 yen /kg	10.0% + 16 yen /kg	5.0% + 8 yen /kg	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	[ii] Other																								
	1 Containing added sugar																								
040410.131	- Concerning whey and modified whey, other than mineral concentrated whey, used for the manufacture of mixed feeds as may be prescribed by a cabinet order, in this subheading 1-(1)-[2]-[ii]-1, 2 and (2)-[2]-[ii]-1, 2, for the quantity within the limits of a tariff quota stipulated by a cabinet order which is effective at the time of import and under the conditions set by relevant regulations which are effective at the time of import Note: The tariff quota shall be calculated on the basis of 45,000 ton, in consideration of the quantity of prospective domestic demand in the current year, international market situation and other relevant conditions, hereinafter referred to as "the Pooled Quota of whey etc. for feeding purposes" in this subheading	Free	MFN		MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN
	- Other																								
	-- Tariff Rate Quota for TPP Parties	29.8% + 425 yen/kg	TRQ	Treatment for United States, see CSQ-JP20 of Appendix A	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ

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Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
040410.139	-- Tariff Rate Quota for TPP Parties	29.8% + 425 yen/kg	TRQ	Treatment for New Zealand, see CSQ-JP21 of Appendix A	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ
	-- Other																								
	--- For the manufacture of mixed feeds containing added coloring matter which is recognised as in blue at the time of import	29.8% + 425 yen/kg	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	--- Other																								
	---- Of a milk protein content, by weight, calculated on the dry matter, less than 25.0%	29.8% + 425 yen/kg	JPB16***	See SG4** of Appendix B-1	35.0% + 40 yen /kg	32.6% + 37.33 yen /kg	30.3% + 34.67 yen /kg	28.0% + 32 yen /kg	25.6% + 29.33 yen /kg	23.3% + 26.67 yen /kg	21.0% + 24 yen /kg	18.6% + 21.33 yen /kg	16.3% + 18.67 yen /kg	14.0% + 16 yen /kg	11.6% + 13.33 yen /kg	9.3% + 10.67 yen /kg	7.0% + 8 yen /kg	4.6% + 5.33 yen /kg	2.3% + 2.67 yen /kg	Free	Free	Free	Free	Free	Free
	---- Of a milk protein content, by weight, calculated on the dry matter, equal to or greater than 25.0% but less than 45%	29.8% + 425 yen/kg	JPB21**	See SG4* of Appendix B-1	35.0% + 40 yen /kg	33.2% + 38 yen /kg	31.5% + 36 yen /kg	29.7% + 34 yen /kg	28.0% + 32 yen /kg	26.2% + 30 yen /kg	24.5% + 28 yen /kg	22.7% + 26 yen /kg	21.0% + 24 yen /kg	19.2% + 22 yen /kg	17.5% + 20 yen /kg	15.7% + 18 yen /kg	14.0% + 16 yen /kg	12.2% + 14 yen /kg	10.5% + 12 yen /kg	8.7% + 10 yen /kg	7.0% + 8 yen /kg	5.2% + 6 yen /kg	3.5% + 4 yen /kg	1.7% + 2 yen /kg	Free
	---- Of a milk protein content, by weight, calculated on the dry matter, equal to or greater than 45%	29.8% + 425 yen/kg	JPB6 *****		35.0% + 40 yen /kg	28.0% + 32 yen /kg	21.0% + 24 yen /kg	14.0% + 16 yen /kg	7.0% + 8 yen /kg	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																								
040410.141	- For the manufacture of mixed feeds as may be prescribed by a cabinet order which is effective at the time of import and under the conditions set by relevant regulations which are effective at the time of import, for "the Pooled Quota of whey etc. for feeding purposes"	Free	MFN		MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN

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Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
040410.142	- Concerning whey and products consisting of natural milk constitution, used for the manufacture of prepared milk powder for babies and infants, in this subheading 1-(1)-[2]-[ii]-2 and (2)-[2]-[ii]-2 and subheading 0404.90-1-(1)-[2], (2)-[2] and (3)-[2], for the quantity within the limits of a tariff quota stipulated by a cabinet order which is effective at the time of import and under the conditions set by relevant regulations which are effective at the time of import Note: The tariff quota shall be calculated on the basis of 25,000 ton, in consideration of the quantity of prospective domestic demand in the current year, international market situation and other relevant conditions, hereinafter referred to as "the Pooled Quota of whey etc. used for prepared milk powder for babies and infants" in this subheading	10.0%	MFN		MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN
	- Other																								
	-- Tariff Rate Quota for TPP Parties																								
	--- Whey (prepared whey for infant formula)	29.8% + 425 yen/kg	TRQ	Treatment for United States, see CSQ-JP19 of Appendix A	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ
	--- Whey (prepared whey for infant formula)	29.8% + 425 yen/kg	TRQ	Treatment for New Zealand, see CSQ-JP21 of Appendix A	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ

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Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
	--- Whey (whey permeate)	29.8% + 425 yen/kg	TRQ	Treatment for United States, see CSQ-JP20 of Appendix A	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ
040410.149	--- Whey (whey permeate)	29.8% + 425 yen/kg	TRQ	Treatment for New Zealand, see CSQ-JP21 of Appendix A	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ
	-- Other																								
	--- For the manufacture of mixed feeds containing added coloring matter which is recognised as in blue at the time of import	29.8% + 425 yen/kg	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	--- Other																								
	---- Of a milk protein content, by weight, calculated on the dry matter, less than 25.0%	29.8% + 425 yen/kg	JPB16**	See SG4** of Appendix B-1	25.0% + 40 yen /kg	23.3% + 37.33 yen /kg	21.6% + 34.67 yen /kg	20.0% + 32 yen /kg	18.3% + 29.33 yen /kg	16.6% + 26.67 yen /kg	15.0% + 24 yen /kg	13.3% + 21.33 yen /kg	11.6% + 18.67 yen /kg	10.0% + 16 yen /kg	8.3% + 13.33 yen /kg	6.6% + 10.67 yen /kg	5.0% + 8 yen /kg	3.3% + 5.33 yen /kg	1.6% + 2.67 yen /kg	Free	Free	Free	Free	Free	Free
	---- Of a milk protein content, by weight, calculated on the dry matter, equal to or greater than 25.0% but less than 45%	29.8% + 425 yen/kg	JPB21*	See SG4* of Appendix B-1	25.0% + 40 yen /kg	23.7% + 38 yen /kg	22.5% + 36 yen /kg	21.2% + 34 yen /kg	20.0% + 32 yen /kg	18.7% + 30 yen /kg	17.5% + 28 yen /kg	16.2% + 26 yen /kg	15.0% + 24 yen /kg	13.7% + 22 yen /kg	12.5% + 20 yen /kg	11.2% + 18 yen /kg	10.0% + 16 yen /kg	8.7% + 14 yen /kg	7.5% + 12 yen /kg	6.2% + 10 yen /kg	5.0% + 8 yen /kg	3.7% + 6 yen /kg	2.5% + 4 yen /kg	1.2% + 2 yen /kg	Free
	---- Of a milk protein content, by weight, calculated on the dry matter, equal to or greater than 45%	29.8% + 425 yen/kg	JPB6****		25.0% + 40 yen /kg	20.0% + 32 yen /kg	15.0% + 24 yen /kg	10.0% + 16 yen /kg	5.0% + 8 yen /kg	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
	(2) Other																								
	[1] Imported by the Agriculture and Livestock Industries Corporation to the extent of the quantity stipulated by paragraph 1 of Article 13 of the Manufacturing Milk Producer Compensation Temporary Law (Law No. 112 of 1965) or imported with approval of the Minister of Agriculture, Forestry and Fisheries by means stipulated by paragraph 2 thereof																								
040410.151	- Containing added sugar	35.0% Subject to an import mark-up in accordance with Japan's Schedule to the WTO Agreement	MFN		MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN
040410.159	- Other	25.0% Subject to an import mark-up in accordance with Japan's Schedule to the WTO Agreement	MFN		MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN
	[2] Other																								
	[i] Mineral concentrated whey																								
	- For "the Pooled Quota of mineral concentrated whey"																								
040410.161	-- Containing added sugar	35.0%	MFN		MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN
040410.162	-- Other	25.0%	MFN		MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN

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Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
	- Other																								
	-- Tariff Rate Quota for TPP Parties																								
	--- Containing added sugar	29.8% + 687 yen/kg	TRQ	Treatment for United States, see CSQ-JP17 of Appendix A	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ
	--- Containing added sugar	29.8% + 687 yen/kg	TRQ	Treatment for Australia, see CSQ-JP18 of Appendix A	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ
	--- Containing added sugar	29.8% + 687 yen/kg	TRQ	Treatment for New Zealand, see CSQ-JP21 of Appendix A	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ
	--- Other	29.8% + 687 yen/kg	TRQ	Treatment for United States, see CSQ-JP17 of Appendix A	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ
	--- Other	29.8% + 687 yen/kg	TRQ	Treatment for Australia, see CSQ-JP18 of Appendix A	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ

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Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
040410.169	--- Other	29.8% + 687 yen/kg	TRQ	Treatment for New Zealand, see CSQ-JP21 of Appendix A	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ
	-- Other																								
	--- Of a milk protein content, by weight, calculated on the dry matter, less than 25.0%																								
	---- Contaiing added sugar	29.8% + 687 yen/kg	JPB16***	See SG4** of Appendix B-1	35.0% + 40 yen /kg	32.6% + 37.33 yen /kg	30.3% + 34.67 yen /kg	28.0% + 32 yen /kg	25.6% + 29.33 yen /kg	23.3% + 26.67 yen /kg	21.0% + 24 yen /kg	18.6% + 21.33 yen /kg	16.3% + 18.67 yen /kg	14.0% + 16 yen /kg	11.6% + 13.33 yen /kg	9.3% + 10.67 yen /kg	7.0% + 8 yen /kg	4.6% + 5.33 yen /kg	2.3% + 2.67 yen /kg	Free	Free	Free	Free	Free	Free
	---- Other	29.8% + 687 yen/kg	JPB16**	See SG4** of Appendix B-1	25.0% + 40 yen /kg	23.3% + 37.33 yen /kg	21.6% + 34.67 yen /kg	20.0% + 32 yen /kg	18.3% + 29.33 yen /kg	16.6% + 26.67 yen /kg	15.0% + 24 yen /kg	13.3% + 21.33 yen /kg	11.6% + 18.67 yen /kg	10.0% + 16 yen /kg	8.3% + 13.33 yen /kg	6.6% + 10.67 yen /kg	5.0% + 8 yen /kg	3.3% + 5.33 yen /kg	1.6% + 2.67 yen /kg	Free	Free	Free	Free	Free	Free
	--- Of a milk protein content, by weight, calculated on the dry matter, equal to or greater than 25.0% but less than 45%																								
	---- Contaiing added sugar	29.8% + 687 yen/kg	JPB21**	See SG4* of Appendix B-1	35.0% + 40 yen /kg	33.2% + 38 yen /kg	31.5% + 36 yen /kg	29.7% + 34 yen /kg	28.0% + 32 yen /kg	26.2% + 30 yen /kg	24.5% + 28 yen /kg	22.7% + 26 yen /kg	21.0% + 24 yen /kg	19.2% + 22 yen /kg	17.5% + 20 yen /kg	15.7% + 18 yen /kg	14.0% + 16 yen /kg	12.2% + 14 yen /kg	10.5% + 12 yen /kg	8.7% + 10 yen /kg	7.0% + 8 yen /kg	5.2% + 6 yen /kg	3.5% + 4 yen /kg	1.7% + 2 yen /kg	Free
	---- Other	29.8% + 687 yen/kg	JPB21*	See SG4* of Appendix B-1	25.0% + 40 yen /kg	23.7% + 38 yen /kg	22.5% + 36 yen /kg	21.2% + 34 yen /kg	20.0% + 32 yen /kg	18.7% + 30 yen /kg	17.5% + 28 yen /kg	16.2% + 26 yen /kg	15.0% + 24 yen /kg	13.7% + 22 yen /kg	12.5% + 20 yen /kg	11.2% + 18 yen /kg	10.0% + 16 yen /kg	8.7% + 14 yen /kg	7.5% + 12 yen /kg	6.2% + 10 yen /kg	5.0% + 8 yen /kg	3.7% + 6 yen /kg	2.5% + 4 yen /kg	1.2% + 2 yen /kg	Free
	--- Of a milk protein content, by weight, calculated on the dry matter, equal to or greater than 45%																								

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
	---- Contaiing added sugar	29.8% + 687 yen/kg	JPB6 *****		35.0% + 40 yen /kg	28.0% + 32 yen /kg	21.0% + 24 yen /kg	14.0% + 16 yen /kg	7.0% + 8 yen /kg	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	---- Other	29.8% + 687 yen/kg	JPB6****		25.0% + 40 yen /kg	20.0% + 32 yen /kg	15.0% + 24 yen /kg	10.0% + 16 yen /kg	5.0% + 8 yen /kg	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	[ii] Other																								
	1 Containing added sugar																								
040410.171	- For the manufacture of mixed feeds as may be prescribed by a cabinet order which is effective at the time of import and under the conditions set by relevant regulations which are effective at the time of import, for "the Pooled Quota of whey etc. for feeding purposes"	Free	MFN		MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN
	- Other																								
	-- For the manufacture of mixed feeds containing added coloring matter which is recognised as in blue at the time of import	29.8% + 687 yen/kg	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	-- Other																								
040410.179	--- Of a milk protein content, by weight, calculated on the dry matter, less than 25.0%	29.8% + 687 yen/kg	JPB16***	See SG4** of Appendix B-1	35.0% + 40 yen /kg	32.6% + 37.33 yen /kg	30.3% + 34.67 yen /kg	28.0% + 32 yen /kg	25.6% + 29.33 yen /kg	23.3% + 26.67 yen /kg	21.0% + 24 yen /kg	18.6% + 21.33 yen /kg	16.3% + 18.67 yen /kg	14.0% + 16 yen /kg	11.6% + 13.33 yen /kg	9.3% + 10.67 yen /kg	7.0% + 8 yen /kg	4.6% + 5.33 yen /kg	2.3% + 2.67 yen /kg	Free	Free	Free	Free	Free	Free
	--- Of a milk protein content, by weight, calculated on the dry matter, equal to or greater than 25.0% but less than 45%	29.8% + 687 yen/kg	JPB21**	See SG4* of Appendix B-1	35.0% + 40 yen /kg	33.2% + 38 yen /kg	31.5% + 36 yen /kg	29.7% + 34 yen /kg	28.0% + 32 yen /kg	26.2% + 30 yen /kg	24.5% + 28 yen /kg	22.7% + 26 yen /kg	21.0% + 24 yen /kg	19.2% + 22 yen /kg	17.5% + 20 yen /kg	15.7% + 18 yen /kg	14.0% + 16 yen /kg	12.2% + 14 yen /kg	10.5% + 12 yen /kg	8.7% + 10 yen /kg	7.0% + 8 yen /kg	5.2% + 6 yen /kg	3.5% + 4 yen /kg	1.7% + 2 yen /kg	Free

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Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
	--- Of a milk protein content, by weight, calculated on the dry matter, equal to or greater than 45%	29.8% + 687 yen/kg	JPB6 *****		35.0% + 40 yen /kg	28.0% + 32 yen /kg	21.0% + 24 yen /kg	14.0% + 16 yen /kg	7.0% + 8 yen /kg	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																								
040410.181	- For the manufacture of mixed feeds as may be prescribed by a cabinet order which is effective at the time of import and under the conditions set by relevant regulations which are effective at the time of import, for "the Pooled Quota of whey etc. for feeding purposes"	Free	MFN		MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN
040410.182	- For the manufacture of prepared milk powders for babies and infants, for "the Pooled Quota of whey etc. used for prepared milk powder for babies and infants"	10.0%	MFN		MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN
040410.189	- Other																								
	-- Tariff Rate Quota for TPP Parties	29.8% + 687 yen/kg	TRQ	Treatment for United States, see CSQ-JP19 of Appendix A	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ
	-- Tariff Rate Quota for TPP Parties	29.8% + 687 yen/kg	TRQ	Treatment for New Zealand, see CSQ-JP21 of Appendix A	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ
	-- Other																								
	--- For the manufacture of mixed feeds containing added coloring matter which is recognised as in blue at the time of import	29.8% + 687 yen/kg	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
	--- Other																								
	---- Of a milk protein content, by weight, calculated on the dry matter, less than 25.0%	29.8% + 687 yen/kg	JPB16**	See SG4** of Appendix B-1	25.0% + 40 yen /kg	23.3% + 37.33 yen /kg	21.6% + 34.67 yen /kg	20.0% + 32 yen /kg	18.3% + 29.33 yen /kg	16.6% + 26.67 yen /kg	15.0% + 24 yen /kg	13.3% + 21.33 yen /kg	11.6% + 18.67 yen /kg	10.0% + 16 yen /kg	8.3% + 13.33 yen /kg	6.6% + 10.67 yen /kg	5.0% + 8 yen /kg	3.3% + 5.33 yen /kg	1.6% + 2.67 yen /kg	Free	Free	Free	Free	Free	Free
	---- Of a milk protein content, by weight, calculated on the dry matter, equal to or greater than 25.0% but less than 45%	29.8% + 687 yen/kg	JPB21*	See SG4* of Appendix B-1	25.0% + 40 yen /kg	23.7% + 38 yen /kg	22.5% + 36 yen /kg	21.2% + 34 yen /kg	20.0% + 32 yen /kg	18.7% + 30 yen /kg	17.5% + 28 yen /kg	16.2% + 26 yen /kg	15.0% + 24 yen /kg	13.7% + 22 yen /kg	12.5% + 20 yen /kg	11.2% + 18 yen /kg	10.0% + 16 yen /kg	8.7% + 14 yen /kg	7.5% + 12 yen /kg	6.2% + 10 yen /kg	5.0% + 8 yen /kg	3.7% + 6 yen /kg	2.5% + 4 yen /kg	1.2% + 2 yen /kg	Free
	---- Of a milk protein content, by weight, calculated on the dry matter, equal to or greater than 45%	29.8% + 687 yen/kg	JPB6****		25.0% + 40 yen /kg	20.0% + 32 yen /kg	15.0% + 24 yen /kg	10.0% + 16 yen /kg	5.0% + 8 yen /kg	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
040410.200	2 Other	21.3%	B11		19.3 %	17.4 %	15.4 %	13.5 %	11.6 %	9.6%	7.7%	5.8%	3.8%	1.9%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
0404.90	Other																								
	1 Sterilised, frozen, preserved, concentrated or containing added sugar or other sweetening matter																								
	(1) Of a fat content, by weight, not exceeding 1.5%																								
	[1] Containing added sugar																								
040490.111	- For "the Pooled Quota of other milk products"	35.0%	JPR11		30.8 %	26.6 %	22.4 %	18.2 %	14.0 %	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%
040490.112	- Other	29.8% + 400 yen/kg	MFN		MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN
	[2] Other																								
040490.116	- For the manufacture of prepared milk powders for babies and infants, for "the Pooled Quota of whey etc. used for prepared milk powder for babies and infants"	10.0%	MFN		MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN

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Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
040490.117	- For "the Pooled Quota of other milk products"	25.0%	B6		20.8 %	16.6 %	12.5 %	8.3%	4.1%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
040490.118	- Other	29.8% + 400 yen/kg	TRQ	Treatment for United States, see CSQ-JP19 of Appendix A	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ
040490.118	- Other	29.8% + 400 yen/kg	TRQ	Treatment for New Zealand, see CSQ-JP21 of Appendix A	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ
040490.118	- Other	29.8% + 400 yen/kg	MFN	Treatment for other Parties	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN
	(2) Of a fat content, by weight, exceeding 1.5% but not exceeding 30%																								
	[1] Containing added sugar																								
040490.121	- For "the Pooled Quota of other milk products"	35.0%	JPR11		30.8 %	26.6 %	22.4 %	18.2 %	14.0 %	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%
040490.122	- Other	29.8% + 679 yen/kg	MFN		MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN
	[2] Other																								
040490.126	- For the manufacture of prepared milk powders for babies and infants, for "the Pooled Quota of whey etc. used for prepared milk powder for babies and infants"	10.0%	MFN		MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN
040490.127	- For "the Pooled Quota of other milk products"	25.0%	JPR12		21.8 %	18.7 %	15.6 %	12.5 %	9.3%	6.2%	6.2%	6.2%	6.2%	6.2%	6.2%	6.2%	6.2%	6.2%	6.2%	6.2%	6.2%	6.2%	6.2%	6.2%	6.2%

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
040490.128	- Other	29.8% + 679 yen/kg	TRQ	Treatment for United States, see CSQ-JP19 of Appendix A	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ
040490.128	- Other	29.8% + 679 yen/kg	TRQ	Treatment for New Zealand, see CSQ-JP21 of Appendix A	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ
040490.128	- Other	29.8% + 679 yen/kg	MFN	Treatment for other Parties	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN
	(3) Of a fat content, by weight, exceeding 30%																								
	[1] Containing added sugar																								
040490.131	- For "the Pooled Quota of other milk products"	35.0%	JPR11		30.8 %	26.6 %	22.4 %	18.2 %	14.0 %	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%
040490.132	- Other	29.8% + 1,023 yen/kg	MFN		MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN
	[2] Other																								
040490.136	- For the manufacture of prepared milk powders for babies and infants, for "the Pooled Quota of whey etc. used for prepared milk powder for babies and infants"	10.0%	MFN		MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN
040490.137	- For "the Pooled Quota of other milk products"	25.0%	JPR12		21.8 %	18.7 %	15.6 %	12.5 %	9.3%	6.2%	6.2%	6.2%	6.2%	6.2%	6.2%	6.2%	6.2%	6.2%	6.2%	6.2%	6.2%	6.2%	6.2%	6.2%	6.2%

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Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
040490.138	- Other	29.8% + 1,023 yen/kg	TRQ	Treatment for United States, see CSQ-JP19 of Appendix A	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ
040490.138	- Other	29.8% + 1,023 yen/kg	TRQ	Treatment for New Zealand, see CSQ-JP21 of Appendix A	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ
040490.138	- Other	29.8% + 1,023 yen/kg	MFN	Treatment for other Parties	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN
040490.200	2 Other	21.3%	JPR12		18.6 %	15.9 %	13.3 %	10.6 %	7.9%	5.3%	5.3%	5.3%	5.3%	5.3%	5.3%	5.3%	5.3%	5.3%	5.3%	5.3%	5.3%	5.3%	5.3%	5.3%	5.3%
04.05	Butter and other fats and oils derived from milk; dairy spreads																								
0405.10	Butter																								
	1 Of a fat content, by weight, not exceeding 85%																								
040510.110	[1] Imported by the Agriculture and Livestock Industries Corporation to the extent of the quantity stipulated by paragraph 1 of Article 13 of the Manufacturing Milk Producer Compensation Temporary Law (Law No. 112 of 1965) or imported with approval of the Minister of Agriculture, Forestry and Fisheries by means stipulated by paragraph 2 thereof	35.0% Subject to an import mark-up in accordance with Japan's Schedule to the WTO Agreement	MFN		MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN
	[2] Other																								

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Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
040510.121	- Concerning butter and other fats and oils delivered from milk in this subheading 1-[2], 2-[2] and subheading 0405.90-2-[2], for the quantity within the limits of a tariff quota stipulated by a cabinet order which is effective at the time of import and under the conditions set by relevant regulations which are effective at the time of import Note: The tariff quota shall be calculated on the basis of 581 ton, in consideration of the quantity of prospective domestic demand in the current year, international market situation and other relevant conditions, hereinafter referred to as "the Pooled Quota" in this heading	35.0%	MFN		MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN
040510.129	- Other	29.8% + 985 yen/kg	TRQ	See TWQ-JP9 of Appendix A	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ
	2 Other																								
040510.210	[1] Imported by the Agriculture and Livestock Industries Corporation to the extent of the quantity stipulated by paragraph 1 of Article 13 of the Manufacturing Milk Producer Compensation Temporary Law (Law No. 112 of 1965) or imported with approval of the Minister of Agriculture, Forestry and Fisheries by means stipulated by paragraph 2 thereof	35.0% Subject to an import mark-up in accordance with Japan's Schedule to the WTO Agreement	MFN		MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN
	[2] Other																								
040510.221	- For "the Pooled Quota"	35.0%	MFN		MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN
040510.229	- Other	29.8% + 1,159 yen/kg	TRQ	See TWQ-JP9 of Appendix A	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ
0405.20	Dairy spreads																								

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Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
040520.010	- Imported by the Agriculture and Livestock Industries Corporation to the extent of the quantity stipulated by paragraph 1 of Article 13 of the Manufacturing Milk Producer Compensation Temporary Law (Law No. 112 of 1965) or imported with approval of the Minister of Agriculture, Forestry and Fisheries by means stipulated by paragraph 2 thereof	35.0% Subject to an import mark-up in accordance with Japan's Schedule to the WTO Agreement	MFN		MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN
040520.090	- Other	29.8% + 985 yen/kg	TRQ	See TWQ-JP9 of Appendix A	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ
0405.90	Other																								
	1 Of a fat content, by weight, not exceeding 85%																								
040590.110	- Imported by the Agriculture and Livestock Industries Corporation to the extent of the quantity stipulated by paragraph 1 of Article 13 of the Manufacturing Milk Producer Compensation Temporary Law (Law No. 112 of 1965) or imported with approval of the Minister of Agriculture, Forestry and Fisheries by means stipulated by paragraph 2 thereof	35.0% Subject to an import mark-up in accordance with Japan's Schedule to the WTO Agreement	MFN		MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN
040590.190	- Other	29.8% + 985 yen/kg	TRQ	See TWQ-JP9 of Appendix A	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ
	2 Other																								

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Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
040590.210	[1] Imported by the Agriculture and Livestock Industries Corporation to the extent of the quantity stipulated by paragraph 1 of Article 13 of the Manufacturing Milk Producer Compensation Temporary Law (Law No. 112 of 1965) or imported with approval of the Minister of Agriculture, Forestry and Fisheries by means stipulated by paragraph 2 thereof	35.0% Subject to an import mark-up in accordance with Japan's Schedule to the WTO Agreement	MFN		MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN
	[2] Other																								
040590.221	- For "the Pooled Quota"	35.0%	MFN		MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN
040590.229	- Other	29.8% + 1,159 yen/kg	TRQ	See TWQ-JP9 of Appendix A	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ
04.06	Cheese and curd																								
0406.10	Fresh (unripened or uncured) cheese, including whey cheese, and curd																								
040610.020	- A dry matter content, by weight, not exceeding 48%, chopped not exceeding 4 g per each, frozen, in immediate packings, of a content exceeding 5 kg	22.4%	B16		21.0 %	19.6 %	18.2 %	16.8 %	15.4 %	14.0 %	12.6 %	11.2 %	9.8%	8.4%	7.0%	5.6%	4.2%	2.8%	1.4%	Free	Free	Free	Free	Free	Free
	- Other																								
040610.010	-- Intended for use as materials for processed cheese (excluding those of subheadings 0406.20 and 0406.30) for the quantity within the limits of a tariff quota stipulated by a cabinet order which is effective at the time of import and under the conditions set by relevant regulations which are effective at the time of import.	Free	MFN		MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN
	-- Other																								

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Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
040610.090	--- Cream Cheese which is a soft, spreadable, unripened and rindless cheese, containing milk fat in dry matter more than the minimum content, moisture on fat free basis more than the minimum content and dry matter more than the minimum content, as described in Codex Standard for Cream Cheese (CODEX STANDARD 275-1973)																								
	---- Containing fat content, by weight, less than 45%	29.8%	B16		27.9 %	26.0 %	24.2 %	22.3 %	20.4 %	18.6 %	16.7 %	14.9 %	13.0 %	11.1 %	9.3%	7.4%	5.5%	3.7%	1.8%	Free	Free	Free	Free	Free	Free
	---- Containing fat content, by weight, not less than 45%	29.8%	JPR7		26.8 %	26.8 %	26.8 %	26.8 %	26.8 %	26.8 %	26.8 %	26.8 %	26.8 %	26.8 %	26.8 %	26.8 %	26.8 %	26.8 %	26.8 %	26.8 %	26.8 %	26.8 %	26.8 %	26.8 %	26.8 %
	--- Other																								
	---- Intended for use as materials for shredded cheese	29.8%	TRQ	See TWQ-JP8 of Appendix A	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ
	---- Other	29.8%	MFN		MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN
0406.20	Grated or powdered cheese, of all kinds																								
040620.100	1 Of processed cheese	40.0%	B16		37.5 %	35.0 %	32.5 %	30.0 %	27.5 %	25.0 %	22.5 %	20.0 %	17.5 %	15.0 %	12.5 %	10.0 %	7.5%	5.0%	2.5%	Free	Free	Free	Free	Free	Free
040620.200	2 Other	26.3%	B16		24.6 %	23.0 %	21.3 %	19.7 %	18.0 %	16.4 %	14.7 %	13.1 %	11.5 %	9.8%	8.2%	6.5%	4.9%	3.2%	1.6%	Free	Free	Free	Free	Free	Free
040630.000	Processed cheese, not grated or powdered	40.0%	TRQ	Treatment for United States, see CSQ-JP14 of Appendix A	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ
040630.000	Processed cheese, not grated or powdered	40.0%	TRQ	Treatment for Australia, see CSQ-JP15 of Appendix A	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ

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040630.000	Processed cheese, not grated or powdered	40.0%	TRQ	Treatment for New Zealand, see CSQ-JP16 of Appendix A	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ
040630.000	Processed cheese, not grated or powdered	40.0%	MFN	Treatment for other Parties	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN
0406.40	Blue-veined cheese and other cheese containing veins produced by *Penicillium roqueforti*																								
040640.010	- Intended for use as materials for processed cheese, 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 by relevant regulations which are effective at the time of import.	Free	MFN		MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN
040640.090	- Other	29.8%	JPR13		28.4 %	27.0 %	25.7 %	24.3 %	23.0 %	21.6 %	20.3 %	18.9 %	17.6 %	16.2 %	14.9 %	14.9 %	14.9 %	14.9 %	14.9 %	14.9 %	14.9 %	14.9 %	14.9 %	14.9 %	14.9 %
0406.90	Other cheese																								
040690.010	- Intended for use as materials for processed cheese, 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 by relevant regulations, which are effective at the time of import.	Free	MFN		MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN
040690.090	- Other																								
	-- Soft cheese containing moisture on a fat-free basis exceeding the level as described for soft designation as defined in Section 7.1.1 of Codex General Standard for Cheese (CODEX STANDARD 283-1978)	29.8%	MFN		MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN
	-- Other	29.8%	B16		27.9 %	26.0 %	24.2 %	22.3 %	20.4 %	18.6 %	16.7 %	14.9 %	13.0 %	11.1 %	9.3%	7.4%	5.5%	3.7%	1.8%	Free	Free	Free	Free	Free	Free
04.07	Birds' eggs, in shell, fresh, preserved or cooked																								

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Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
	Fertilised eggs for incubation																								
040711.000	Of fowls of the species *Gallus domesticus*	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
040719.000	Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Other fresh eggs																								
040721.000	Of fowls of the species *Gallus domesticus*	17.0%	JPB13**		13.6 %	13.6 %	13.6 %	13.6 %	13.6 %	13.6 %	11.6 %	9.7%	7.7%	5.8%	3.8%	1.9%	Free	Free	Free	Free	Free	Free	Free	Free	Free
040729.000	Other	17.0%	JPB13**		13.6 %	13.6 %	13.6 %	13.6 %	13.6 %	13.6 %	11.6 %	9.7%	7.7%	5.8%	3.8%	1.9%	Free	Free	Free	Free	Free	Free	Free	Free	Free
0407.90	Other																								
040790.100	1 Frozen	17.0%	JPB13**		13.6 %	13.6 %	13.6 %	13.6 %	13.6 %	13.6 %	11.6 %	9.7%	7.7%	5.8%	3.8%	1.9%	Free	Free	Free	Free	Free	Free	Free	Free	Free
040790.200	2 Other	21.3%	B11		19.3 %	17.4 %	15.4 %	13.5 %	11.6 %	9.6%	7.7%	5.8%	3.8%	1.9%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
04.08	Birds' eggs, not in shell, and egg yolks, fresh, dried, cooked by steaming or by boiling in water, moulded, frozen or otherwise preserved, whether or not containing added sugar or other sweetening matter																								
	Egg yolks																								
040811.000	Dried	18.8%	B6		15.6 %	12.5 %	9.4%	6.2%	3.1%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
040819.000	Other	20.0% or 48 yen/kg, whichever is the greater	B6		16.6% or 40 yen /kg, which -ever is the great-er	13.3% or 32 yen /kg, which -ever is the great-er	10.0% or 24 yen /kg, which -ever is the great-er	6.6% or 16 yen /kg, which -ever is the great-er	3.3% or 8 yen /kg, which -ever is the great-er	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Other																								
040891.000	Dried	21.3%	JPB13***		10.6 %	10.6 %	10.6 %	10.6 %	10.6 %	10.6 %	5.3%	5.3%	5.3%	5.3%	5.3%	5.3%	Free	Free	Free	Free	Free	Free	Free	Free	Free

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Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
040899.000	Other	21.3% or 51 yen/kg, whichever is the greater	B6		17.7% or 42.50 yen /kg, which -ever is the great-er	14.2% or 34 yen /kg, which -ever is the great-er	10.6% or 25.50 yen /kg, which -ever is the great-er	7.1% or 17 yen /kg, which -ever is the great-er	3.5% or 8.50 yen /kg, which -ever is the great-er	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
04.09																									
040900.000	Natural honey	25.5%	B8		22.3 %	19.1 %	15.9 %	12.7 %	9.5%	6.3%	3.1%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
04.10																									
0410.00	Edible products of animal origin, not elsewhere specified or included																								
041000.100	1 Salanganes' nests	1.5%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
041000.200	2 Other	9.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

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Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
	Chapter 5 Products of animal origin, not elsewhere specified or included																								
05.01																									
050100.000	Human hair, unworked, whether or not washed or scoured; waste of human hair.	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
05.02	Pigs', hogs' or boars' bristles and hair; badger hair and other brush making hair; waste of such bristles or hair																								
050210.000	Pigs', hogs' or boars' bristles and hair and waste thereof	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
050290.000	Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
05.04																									
0504.00	Guts, bladders and stomachs of animals (other than fish), whole and pieces thereof, fresh, chilled, frozen, salted, in brine, dried or smoked																								
	- Guts																								
050400.011	-- For sausage casing	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	-- Other																								
050400.012	--- Of bovine animals	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
050400.019	--- Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	- Other																								
050400.091	-- Of bovine animals	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
050400.099	-- Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

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Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
05.05	Skins and other parts of birds, with their feathers or down, feathers and parts of feathers (whether or not with trimmed edges) and down, not further worked than cleaned, disinfected or treated for preservation; powder and waste of feathers or parts of feathers																								
050510.000	Feathers of a kind used for stuffing; down	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
050590.000	Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
05.06	Bones and horn-cores, unworked, defatted, simply prepared (but not cut to shape), treated with acid or degelatinised; powder and waste of these products																								
050610.000	Ossein and bones treated with acid	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
0506.90	Other																								
050690.010	- Powder of bone	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
050690.090	- Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
05.07	Ivory, tortoise-shell, whalebone and whalebone hair, horns, antlers, hooves, nails, claws and beaks, unworked or simply prepared but not cut to shape; powder and waste of these products																								
050710.000	Ivory; ivory powder and waste	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
0507.90	Other																								
050790.010	- Horns and hooves, including powder and waste thereof	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
050790.090	- Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
05.08																									
0508.00	Coral and similar materials, unworked or simply prepared but not otherwise worked; shells of molluscs, crustaceans or echinoderms and cuttle-bone, unworked or simply prepared but not cut to shape, powder and waste thereof																								

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Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
050800.100	1 Coral	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
050800.200	2 Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
05.10																									
0510.00	Ambergris, castoreum, civet and musk; cantharides; bile, whether or not dried; glands and other animal products used in the preparation of pharmaceutical products, fresh, chilled, frozen or otherwise provisionally preserved																								
	1 Musk and gall stone																								
051000.110	- Musk	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
051000.190	- Gall stone	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
051000.200	2 Other	3.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
05.11	Animal products not elsewhere specified or included; dead animals of Chapter 1 or 3, unfit for human consumption																								
051110.000	Bovine semen	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Other																								
0511.91	Products of fish or crustaceans, molluscs or other aquatic invertebrates; dead animals of Chapter 3																								
	1 Fish waste, fertile fish eggs for hatching and artemia salina's eggs																								
051191.110	- Fish waste	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
051191.120	- Fertile fish eggs for hatching	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
051191.190	- Artemia salina's eggs	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
051191.200	2 Other	1.7%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

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Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
0511.99	Other																								
	1 Horsehair and horsehair waste, whether or not put up as a layer with or without supporting material and silk worm eggs, animal semen, tendons and sinews, parings and similar waste of raw hides and skins, and dried animal blood																								
051199.120	- Horsehair and horsehair waste, whether or not put up as a layer with or without supporting material	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
051199.110	- Tendons and sinews, parings and similar waste of raw hides and skins	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
051199.190	- Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Natural sponges of animal origin																								
051199.210	- Not less than 3,600 yen/kg in value for customs duty	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
051199.290	- Other	3.5%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
051199.900	3 Other	1.5%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

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Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
	SECTION II VEGETABLE PRODUCTS																								
	Chapter 6 Live trees and other plants; bulbs, roots and the like; cut flowers and ornamental foliage																								
06.01	Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, dormant, in growth or in flower; chicory plants and roots other than roots of heading 12.12																								
0601.10	Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, dormant																								
060110.010	- *Lilies spp.*	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
060110.020	- Tulips	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
060110.090	- Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
060120.000	Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, in growth or in flower; chicory plants and roots	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
06.02	Other live plants (including their roots), cuttings and slips; mushroom spawn																								
060210.000	Unrooted cuttings and slips	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
060220.000	Trees, shrubs and bushes, grafted or not, of kinds which bear edible fruit or nuts	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
060230.000	Rhododendrons and azaleas, grafted or not	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
060240.000	Roses, grafted or not	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
0602.90	Other																								
	- Mushroom spawn																								
060290.011	-- Of shiitake mushrooms	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
060290.019	-- Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

TARIFF SCHEDULE OF JAPAN (HS2012)

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
060290.090	- Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
06.03	Cut flowers and flower buds of a kind suitable for bouquets or for ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise repared																								
	Fresh																								
060311.000	Roses	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
060312.000	Carnations	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
060313.000	Orchids	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
060314.000	Chrysanthemums	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
060315.000	Lilies (*Lilium spp* .)	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
060319.000	Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
060390.000	Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
06.04	Foliage, branches and other parts of plants, without flowers or flower buds, and grasses, mosses and lichens, being goods of a kind suitable for bouquets or for ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared																								
060420.000	Fresh	3.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
060490.000	Other	3.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

TARIFF SCHEDULE OF JAPAN (HS2012)

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
	Chapter 7 Edible vegetables and certain roots and tubers																								
07.01	Potatoes, fresh or chilled																								
070110.000	Seed	3.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
070190.000	Other	4.3%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
07.02																									
070200.000	Tomatoes, fresh or chilled	3.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
07.03	Onions, shallots, garlic, leeks and other alliaceous vegetables, fresh or chilled																								
0703.10	Onions and shallots																								
	1 Onions																								
070310.011	- Not more than 67 yen/kg in value for customs duty	8.5%	B6		7.0%	5.6%	4.2%	2.8%	1.4%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
070310.012	- More than 67 yen/kg but not more than 73.70 yen/kg in value for customs duty	8.5% or (73.70 yen - the value for customs duty)/kg, whichever is the less	B6		7.0% or ((73.70 yen - the value for customs duty)×5/6)/kg, whichever is the less	5.6% or ((73.70 yen - the value for customs duty)×4/6)/kg, whichever is the less	4.2% or ((73.70 yen - the value for customs duty)×3/6)/kg, whichever is the less	2.8% or ((73.70 yen - the value for customs duty)×2/6)/kg, whichever is the less	1.4% or ((73.70 yen - the value for customs duty)×1/6)/kg, whichever is the less	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
070310.013	- More than 73.70 yen/kg in value for customs duty	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
070310.020	2 Shallots	3.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

TARIFF SCHEDULE OF JAPAN (HS2012)

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
070320.000	Garlic	3.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
0703.90	Leeks and other alliaceous vegetables																								
070390.010	- Welsh onions (*Allium fistulosum L.*)	3.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
070390.090	- Other	3.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
07.04	Cabbages, cauliflowers, kohlrabi, kale and similar edible brassicas, fresh or chilled																								
070410.000	Cauliflowers and headed broccoli	3.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
070420.000	Brussels sprouts	3.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
0704.90	Other																								
070490.010	- Broccoli	3.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
070490.020	- Head cabbage	3.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
070490.030	- Chinese cabbage	3.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
070490.090	- Other	3.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
07.05	Lettuce (*Lactuca sativa*) and chicory (*Cichorium spp.*), fresh or chilled																								
	Lettuce																								
070511.000	Cabbage lettuce (head lettuce)	3.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
070519.000	Other	3.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Chicory																								
070521.000	Witloof chicory *(Cichorium intybus var. foliosum*)	3.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

TARIFF SCHEDULE OF JAPAN (HS2012)

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
070529.000	Other	3.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
07.06	Carrots, turnips, salad beetroot, salsify, celeriac, radishes and similar edible roots, fresh or chilled																								
070610.000	Carrots and turnips	3.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
0706.90	Other																								
070690.010	- Burdock	2.5%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
070690.090	- Other	3.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
07.07																									
070700.000	Cucumbers and gherkins, fresh or chilled	3.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
07.08	Leguminous vegetables, shelled or unshelled, fresh or chilled																								
070810.000	Peas (*Pisum sativum*)	3.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
070820.000	Beans (*Vigna spp.*, *Phaseolus spp.*)	3.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
070890.000	Other leguminous vegetables	3.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
07.09	Other vegetables, fresh or chilled																								
070920.000	Asparagus	3.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
070930.000	Aubergines (egg-plants)	3.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
070940.000	Celery other than celeriac	3.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Mushrooms and truffles																								
070951.000	Mushrooms of the genus *Agaricus*	4.3%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

TARIFF SCHEDULE OF JAPAN (HS2012)

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
0709.59	Other																								
	- Matsutake and truffles																								
070959.011	-- Matsutake	3.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
070959.012	-- Truffles	3.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	- Other																								
070959.020	-- Shiitake mushrooms	4.3%	JPR14		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%	3.6%	3.6%	3.6%	3.6%	3.6%
070959.090	-- Other	4.3%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
0709.60	Fruits of the genus *Capsicum* or of the genus *Pimenta*																								
070960.010	- Sweet peppers (Large bell type)	3.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
070960.090	- Other	3.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
070970.000	Spinach, New Zealand spinach and orache spinach (garden spinach)	3.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Other																								
070991.000	Globe artichokes	3.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
070992.000	Olives	3.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
070993.000	Pumpkins, squash and gourds (*Cucurbita spp.*)	3.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
0709.99	Other																								
070999.100	1 Sweet corn	6.0%	B4		4.5%	3.0%	1.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
070999.200	2 Other	3.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

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Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
07.10	Vegetables (uncooked or cooked by steaming or boiling in water), frozen																								
071010.000	Potatoes	8.5%	B6		7.0%	5.6%	4.2%	2.8%	1.4%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Leguminous vegetables, shelled or unshelled																								
071021.000	Peas *(Pisum sativum*)	8.5%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
071022.000	Beans (*Vigna spp., Phaseolus spp.*)	8.5%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
0710.29	Other																								
071029.010	- Green soya beans	6.0%	B6		5.0%	4.0%	3.0%	2.0%	1.0%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
071029.090	- Other	8.5%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
071030.000	Spinach, New Zealand spinach and orache spinach (garden spinach)	6.0%	B6		5.0%	4.0%	3.0%	2.0%	1.0%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
071040.000	Sweet corn	10.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
0710.80	Other vegetables																								
071080.030	1 Burdock	12.0%	B6		10.0 %	8.0%	6.0%	4.0%	2.0%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																								
071080.010	- Broccoli	6.0%	B6		5.0%	4.0%	3.0%	2.0%	1.0%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
071080.090	- Other	6.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
0710.90	Mixtures of vegetables																								
071090.100	1 Chiefly consisting of sweet corn	10.6%	B6		8.8%	7.0%	5.3%	3.5%	1.7%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
071090.200	2 Other	6.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

TARIFF SCHEDULE OF JAPAN (HS2012)

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
07.11	Vegetables provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption																								
071120.000	Olives	9.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
071140.000	Cucumbers and gherkins	9.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Mushrooms and truffles																								
071151.000	Mushrooms of the genus *Agaricus*	9.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
071159.000	Other	9.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
0711.90	Other vegetables; mixtures of vegetables																								
	1 Aubergines (egg-plants), weighing not more than 20 g per piece, scallion and bracken																								
071190.012	- Aubergines (egg-plants)	6.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
071190.013	- Scallion	6.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
071190.019	- Bracken	6.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																								
071190.093	(1) Burdock	12.0%	B6		10.0 %	8.0%	6.0%	4.0%	2.0%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	(2) Other																								
071190.091	- Aubergines (egg-plants)	9.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
071190.092	- Lotus roots	9.0%	B6		7.5%	6.0%	4.5%	3.0%	1.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
071190.094	- Capers	9.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
071190.099	- Other	9.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
07.12	Dried vegetables, whole, cut, sliced, broken or in powder, but not further prepared																								
071220.000	Onions	9.0%	B6		7.5%	6.0%	4.5%	3.0%	1.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Mushrooms, wood ears (*Auricularia spp.*), jelly fungi (*Tremella spp.*) and truffles																								
071231.000	Mushrooms of the genus *Agaricus*	9.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
071232.000	Wood ears (*Auricularia spp.*)	9.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
071233.000	Jelly fungi (*Tremella spp.*)	9.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
0712.39	Other																								
071239.010	- Shiitake mushrooms	12.8%	JPR15		9.6%	9.6%	9.6%	9.6%	9.6%	9.6%	9.6%	9.6%	9.6%	9.6%	9.6%	9.6%	9.6%	9.6%	9.6%	9.6%	9.6%	9.6%	9.6%	9.6%	9.6%
071239.090	- Other	9.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
0712.90	Other vegetables; mixtures of vegetables																								
	1 Sweet corn																								
071290.031	(1) Rendered suitable solely for sowing by chemical treatment (for example, sterilization, acceleration of germination)	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
071290.039	(2) Other	9 yen/kg	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																								
071290.050	- Potatoes whether or not cut or sliced but not further prepared	12.8%	B6		10.6 %	8.5%	6.4%	4.2%	2.1%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	- Other																								

TARIFF SCHEDULE OF JAPAN (HS2012)

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
071290.010	-- Bamboo shoots	9.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	-- Other																								
071290.020	--- Osmund	9.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
071290.040	--- Radishes	9.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
071290.060	--- Dried gourd shavings	9.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
071290.090	--- Other	9.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
07.13	Dried leguminous vegetables, shelled, whether or not skinned or split																								
0713.10	Peas (*Pisum sativum*)																								
071310.010	1 Rendered suitable solely for sowing by chemical treatment (for example, sterilisation, acceleration of germination)	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																								
071310.211	(1) Certified as seeds for sowing vegetables in accordance with the provisions of a cabinet order	6.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	(2) Other																								

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Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
071310.221	- Concerning peas in this subheading 2-(2), small red (azuki) beans in 0713.32, kidney beans in 0713.33-2-(2), bambara beans in 0713.34-2-(2), cow peas in 0713.35-2-(2), other beans (*Vigna spp., Phaseolus spp.*) in 0713.39-2-(2), broad beans in 0713.50-2-(2), pigeon peas in 0713.60-2-(2) and other dried leguminous vegetables in 0713.90-2-(2), for the quantity within the limits of a tariff quota stipulated by a cabinet order which is effective at the time of import and under the conditions set by relevant regulations which are effective at the time of import. Note: The tariff quota shall be calculated on the basis of 120,000 tons, in consideration of the quantity of prospective domestic demand in the current year with deduction of the quantity of prospective domestic production, international market situation and other relevant conditions, hereinafter referred to as "the Pooled Quota" in this heading	10.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
071310.229	- Other	354 yen/kg	B11		321.82 yen/kg	289.64 yen/kg	257.45 yen/kg	225.27 yen/kg	193.09 yen/kg	160.91 yen/kg	128.73 yen/kg	96.55 yen/kg	64.36 yen/kg	32.18 yen/kg	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
0713.20	Chickpeas (garbanzos)																								
071320.010	1 Rendered suitable solely for sowing by chemical treatment (for example, sterilization, acceleration of germination)	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
071320.020	2 Other	8.5%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Beans (*Vigna spp., Phaseolus spp.*)																								
071331.000	Beans of the species *Vigna mungo (L.) Hepper or Vigna radiata (L.) Wilczek*	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
0713.32	Small red (Adzuki) beans (*Phaseolus* or *Vigna angularis*)																								
071332.010	- For "the Pooled Quota"	10.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
071332.090	- Other	354 yen/kg	MFN		MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
0713.33	Kidney beans, including white pea beans (*Phaseolus vulgaris*)																								
071333.010	1 Rendered suitable solely for sowing by chemical treatment (for example, sterilization, acceleration of germination)	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																								
071333.210	(1) Certified as seeds for sowing vegetables in accordance with the provisions of a cabinet order	6.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	(2) Other																								
071333.221	- For "the Pooled Quota"	10.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
071333.229	- Other	354 yen/kg	MFN		MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN
0713.34	Bambara beans (*Vigna subterranea* or *Voandzeia subterranea*)																								
071334.100	1 Rendered suitable solely for sowing by chemical treatment (for example, sterilization, acceleration of germination)	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																								
071334.210	(1) Certified as seeds for sowing vegetables in accordance with the provisions of a cabinet order	6.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	(2) Other																								
071334.291	- For "the Pooled Quota"	10.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
071334.299	- Other	354 yen/kg	MFN		MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN
0713.35	Cow peas (*Vigna unguiculata*)																								
071335.100	1 Rendered suitable solely for sowing by chemical treatment (for example, sterilization, acceleration of germination)	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																								

TARIFF SCHEDULE OF JAPAN (HS2012)

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
071335.210	(1) Certified as seeds for sowing vegetables in accordance with the provisions of a cabinet order	6.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	(2) Other																								
071335.291	- For "the Pooled Quota"	10.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
071335.299	- Other	354 yen/kg	MFN		MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN
0713.39	Other																								
071339.010	1 Rendered suitable solely for sowing by chemical treatment (for example, sterilization, acceleration of germination)	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																								
071339.210	(1) Certified as seeds for sowing vegetables in accordance with the provisions of a cabinet order	6.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	(2) Other																								
	- For "the Pooled Quota"																								
071339.221	-- Pegin beans (*Phaseculus calcaratus*)	10.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
071339.226	-- Other	10.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	- Other																								
071339.222	-- Pegin beans (*Phaseculus calcaratus*)	354 yen/kg	MFN		MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN
071339.227	-- Other	354 yen/kg	MFN		MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN
0713.40	Lentils																								

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Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
071340.010	1 Rendered suitable solely for sowing by chemical treatment (for example, sterilization, acceleration of germination)	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
071340.020	2 Other	8.5%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
0713.50	Broad beans *(Vicia faba var. major*) and horse beans *(Vicia faba var. equina, Vicia faba var. minor*)																								
071350.010	1 Rendered suitable solely for sowing by chemical treatment (for example, sterilization, acceleration of germination)	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																								
071350.210	(1) Certified as seeds for sowing vegetables in accordance with the provisions of a cabinet order	6.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	(2) Other																								
071350.221	- For "the Pooled Quota"	10.0%	B11		9.0%	8.1%	7.2%	6.3%	5.4%	4.5%	3.6%	2.7%	1.8%	0.9%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
071350.229	- Other	354 yen/kg	B11		321.82 yen/kg	289.64 yen/kg	257.45 yen/kg	225.27 yen/kg	193.09 yen/kg	160.91 yen/kg	128.73 yen/kg	96.55 yen/kg	64.36 yen/kg	32.18 yen/kg	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
0713.60	Pigeon peas *(Cajanus cajan*)																								
071360.100	1 Rendered suitable solely for sowing by chemical treatment (for example, sterilization, acceleration of germination)	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																								
071360.210	(1) Certified as seeds for sowing vegetables in accordance with the provisions of a cabinet order	6.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	(2) Other																								

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
071360.291	- For "the Pooled Quota"	10.0%	B11		9.0%	8.1%	7.2%	6.3%	5.4%	4.5%	3.6%	2.7%	1.8%	0.9%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
071360.299	- Other	354 yen/kg	B11		321.82 yen/kg	289.64 yen/kg	257.45 yen/kg	225.27 yen/kg	193.09 yen/kg	160.91 yen/kg	128.73 yen/kg	96.55 yen/kg	64.36 yen/kg	32.18 yen/kg	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
0713.90	Other																								
071390.010	1 Rendered suitable solely for sowing by chemical treatment (for example, sterilization, acceleration of germination)	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																								
071390.210	(1) Certified as seeds for sowing vegetables in accordance with the provisions of a cabinet order	6.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	(2) Other																								
071390.221	- For "the Pooled Quota"	10.0%	B11		9.0%	8.1%	7.2%	6.3%	5.4%	4.5%	3.6%	2.7%	1.8%	0.9%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
071390.229	- Other	354 yen/kg	B11		321.82 yen/kg	289.64 yen/kg	257.45 yen/kg	225.27 yen/kg	193.09 yen/kg	160.91 yen/kg	128.73 yen/kg	96.55 yen/kg	64.36 yen/kg	32.18 yen/kg	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
07.14	Manioc, arrowroot, salep, Jerusalem artichokes, sweet potatoes and similar roots and tubers with high starch or inulin content, fresh, chilled, frozen or dried, whether or not sliced or in the form of pellets; sago pith																								
0714.10	Manioc (cassava)																								
	1 Frozen																								
071410.310	- For feeding purposes Note: The imports under this item are to be used as materials for fodder and feed under the supervision of the customs administration.	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
071410.390	- Other	12.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

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Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
	2 Other																								
	(1) Pellets of Flour or meal																								
071410.110	For feeding purposes Note: The imports under this item are to be used as materials for fodder and feed under the supervision of the customs administration.	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
071410.190	- Other	15.0%	B11		13.6 %	12.2 %	10.9 %	9.5%	8.1%	6.8%	5.4%	4.0%	2.7%	1.3%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	(2) Other																								
071410.210	- For feeding purposes Note: The imports under this item are to be used as materials for fodder and feed under the supervision of the customs administration.	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
071410.290	- Other	9.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
0714.20	Sweet potatoes																								
071420.100	1 Frozen	12.0%	B6		10.0 %	8.0%	6.0%	4.0%	2.0%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
071420.200	2 Other	12.8%	B6		10.6 %	8.5%	6.4%	4.2%	2.1%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
0714.30	Yams (*Dioscorea spp.*)																								
071430.100	1 Frozen	12.0%	B6		10.0 %	8.0%	6.0%	4.0%	2.0%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
071430.200	2 Other	9.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
0714.40	Taro (*Colocasia spp.*)																								
071440.100	1 Frozen	10.0%	B11		9.0%	8.1%	7.2%	6.3%	5.4%	4.5%	3.6%	2.7%	1.8%	0.9%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
071440.200	2 Other	9.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
0714.50	Yautia (*Xanthosoma spp.*)																								

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Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
071450.100	1 Frozen	12.0%	B6		10.0 %	8.0%	6.0%	4.0%	2.0%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
071450.200	2 Other	9.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
0714.90	Other																								
071490.100	1 Frozen	12.0%	B6		10.0 %	8.0%	6.0%	4.0%	2.0%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
071490.200	2 Other	9.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

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Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
	Chapter 8 Edible fruit and nuts; peel of citrus fruit or melons																								
08.01	Coconuts, Brazil nuts and cashew nuts, fresh or dried, whether or not shelled or peeled																								
	Coconuts																								
080111.000	Desiccated	3.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
080112.000	In the inner shell (endocarp)	3.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
080119.000	Other	3.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Brazil nuts																								
080121.000	In shell	3.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
080122.000	Shelled	3.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Cashew nuts																								
080131.000	In shell	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
080132.000	Shelled	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
08.02	Other nuts, fresh or dried, whether or not shelled or peeled																								
	Almonds																								
0802.11	In shell																								
080211.100	1 Bitter almonds	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
080211.200	2 Sweet almonds	2.4%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
0802.12	Shelled																								

TARIFF SCHEDULE OF JAPAN (HS2012)

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
080212.100	1 Bitter almonds	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
080212.200	2 Sweet almonds	2.4%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Hazelnuts or filberts (*Corylus spp.*)																								
080221.000	In shell	6.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
080222.000	Shelled	6.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Walnuts																								
080231.000	In shell	10.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
080232.000	Shelled	10.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Chestnuts (*Castanea spp.*)																								
080241.000	In shell	9.6%	B11		8.7%	7.8%	6.9%	6.1%	5.2%	4.3%	3.4%	2.6%	1.7%	0.8%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
080242.000	Shelled	9.6%	B11		8.7%	7.8%	6.9%	6.1%	5.2%	4.3%	3.4%	2.6%	1.7%	0.8%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Pistachios																								
080251.000	In shell	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
080252.000	Shelled	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Macadamia nuts																								
080261.000	In shell	5.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
080262.000	Shelled	5.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
080270.000	Kola nuts (*Cola spp.*)	12.0%	B6		10.0 %	8.0%	6.0%	4.0%	2.0%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

TARIFF SCHEDULE OF JAPAN (HS2012)

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
080280.000	Areca nuts	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
0802.90	Other																								
080290.300	1 Pecans	4.5%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
080290.900	2 Other	12.0%	B6		10.0 %	8.0%	6.0%	4.0%	2.0%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
08.03	Bananas, including plantains, fresh or dried																								
0803.10	Plantains																								
	1 Fresh																								
080310.100	(1) If imported during the period from 1st April to 30th September	20.0%	B11		18.1 %	16.3 %	14.5 %	12.7 %	10.9 %	9.0%	7.2%	5.4%	3.6%	1.8%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
080310.100	(2) If imported during the period from 1st October to 31st March	25.0%	B11		22.7 %	20.4 %	18.1 %	15.9 %	13.6 %	11.3 %	9.0%	6.8%	4.5%	2.2%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
080310.200	2 Dried	3.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
0803.90	Other																								
	1 Fresh																								
080390.100	(1) If imported during the period from 1st April to 30th September	20.0%	B11		18.1 %	16.3 %	14.5 %	12.7 %	10.9 %	9.0%	7.2%	5.4%	3.6%	1.8%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
080390.100	(2) If imported during the period from 1st October to 31st March	25.0%	B11		22.7 %	20.4 %	18.1 %	15.9 %	13.6 %	11.3 %	9.0%	6.8%	4.5%	2.2%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
080390.200	2 Dried	3.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
08.04	Dates, figs, pineapples, avocados, guavas, mangoes and mangosteens, fresh or dried																								
080410.000	Dates	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

TARIFF SCHEDULE OF JAPAN (HS2012)

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
0804.20	Figs																								
080420.010	- Fresh	6.0%	B6		5.0%	4.0%	3.0%	2.0%	1.0%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
080420.090	- Dried	6.0%	B6		5.0%	4.0%	3.0%	2.0%	1.0%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
0804.30	Pineapples																								
080430.010	1 Fresh	17.0%	B11		15.4 %	13.9 %	12.3 %	10.8 %	9.2%	7.7%	6.1%	4.6%	3.0%	1.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
080430.090	2 Dried	7.2%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
0804.40	Avocados																								
080440.010	- Fresh	3.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
080440.090	- Dried	3.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
0804.50	Guavas, mangoes and mangosteens																								
	- Fresh																								
080450.011	-- Mangoes	3.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
080450.019	-- Other	3.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
080450.090	- Dried	3.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
08.05	Citrus fruit, fresh or dried																								
0805.10	Oranges																								
080510.000	1 If imported during the period from 1st June to 30th November	16.0%	B6		13.3 %	10.6 %	8.0%	5.3%	2.6%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 If imported during the period from 1st December to 31st May																								

TARIFF SCHEDULE OF JAPAN (HS2012)

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
080510.000	- If imported during the period from 1st December to 31st March	32.0%	JPB8**	See SG5 of Appendix B-1	25.6 %	25.6 %	25.6 %	20.4 %	15.3 %	10.2 %	5.1%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	- If imported during the period from 1st April to 31st May	32.0%	B6		26.6 %	21.3 %	16.0 %	10.6 %	5.3%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
080520.000	Mandarins (including tangerines and satsumas); clementines, wilkings and similar citrus hybrids	17.0%	B6		14.1 %	11.3 %	8.5%	5.6%	2.8%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
0805.40	Grapefruit, including pomelos																								
080540.000	- If imported during the period from 1st June to 30th November	10.0%	B6		8.3%	6.6%	5.0%	3.3%	1.6%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
080540.000	- If imported during the period from 1st December to 31st May	10.0%	B6		8.3%	6.6%	5.0%	3.3%	1.6%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
0805.50	Lemons (*Citrus limon* , *Citrus limonum*) and limes (*Citrus aurantifolia* , *Citrus latifolia*)																								
080550.010	- Lemons (*Citrus limon* , *Citrus limonum*)	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
080550.090	- Limes (*Citrus aurantifolia* , *Citrus latifolia*)	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
0805.90	Other																								
080590.020	1 Limes (other than *Citrus aurantifolia* , *Citrus latifolia*)	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
080590.090	2 Other	17.0%	B11		15.4 %	13.9 %	12.3 %	10.8 %	9.2%	7.7%	6.1%	4.6%	3.0%	1.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
08.06	Grapes, fresh or dried																								
0806.10	Fresh																								
080610.000	1 If imported during the period from 1st March to 31st October	17.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

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Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
080610.000	2 If imported during the period from 1st November to the last day of February	7.8%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
080620.000	Dried	1.2%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
08.07	Melons (including watermelons) and papaws (papayas), fresh																								
	Melons (including watermelons)																								
080711.000	Watermelons	6.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
080719.000	Other	6.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
080720.000	Papaws (papayas)	2.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
08.08	Apples, pears and quinces, fresh																								
080810.000	Apples	17.0%	JPB11***		12.7 %	11.4 %	10.2 %	8.9%	7.6%	6.3%	5.1%	3.8%	2.5%	1.2%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
080830.000	Pears	4.8%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
080840.000	Quinces	4.8%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
08.09	Apricots, cherries, peaches (including nectarines), plums and sloes, fresh																								
080910.000	Apricots	6.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Cherries																								
080921.000	Sour cherries (*Prunus cerasus*)	8.5%	JPB6**		4.2%	3.4%	2.5%	1.7%	0.8%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
080929.000	Other	8.5%	JPB6**		4.2%	3.4%	2.5%	1.7%	0.8%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
080930.000	Peaches, including nectarines	6.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
080940.000	Plums and sloes	6.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

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Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
08.10	Other fruit, fresh																								
081010.000	Strawberries	6.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
081020.000	Raspberries, blackberries, mulberries and loganberries	6.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
081030.000	Black, white or red currants and gooseberries	6.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
081040.000	Cranberries, bilberries and other fruits of the genus *Vaccinium*	6.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
081050.000	Kiwifruit	6.4%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
081060.000	Durians	5.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
081070.000	Persimmons	6.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
0810.90	Other																								
081090.210	- Rambutan, passionfruit, litchi and carambola (star-fruit)	5.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
081090.290	- Other	6.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
08.11	Fruit and nuts, uncooked or cooked by steaming or boiling in water, frozen, whether or not containing added sugar or other sweetening matter																								
0811.10	Strawberries																								
081110.100	1 Containing added sugar	9.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
081110.200	2 Other	12.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
0811.20	Raspberries, blackberries, mulberries, loganberries, black, white or red currants and gooseberries																								
081120.100	1 Containing added sugar	9.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
081120.200	2 Other	6.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
0811.90	Other																								
	1 Containing added sugar																								
081190.110	(1) Pineapples	23.8%	B11		21.6 %	19.4 %	17.3 %	15.1 %	12.9 %	10.8 %	8.6%	6.4%	4.3%	2.1%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
081190.130	(2) Berries	9.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
081190.140	(3) Sour cherries (*Prunus cerasus*)	13.8%	B6		11.5 %	9.2%	6.9%	4.6%	2.3%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
081190.150	(4) Peaches and pears	7.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	(5) Other																								
081190.120	- Papayas, pawpaws, avocados, guavas, durians, bilimbis, champeder, jackfruit, bread-fruit, rambutan, rose-apple jambo, jambosa diamboo-kaget, chicomamey, cherimoya, kehapi, sugar-apples, mangoes, bullock's-heart, passion-fruit, dookoo kokosan, mangosteens, soursop and litchi	12.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
081190.190	- Other	12.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																								
081190.210	(1) Pineapples	23.8%	B11		21.6 %	19.4 %	17.3 %	15.1 %	12.9 %	10.8 %	8.6%	6.4%	4.3%	2.1%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
081190.220	(2) Papayas, pawpaws, avocados, guavas, durians, bilimbis, champeder, jackfruit, bread-fruit, rambutan, rose-apple jambo, jambosa diamboo-kaget, chicomamey, cherimoya, kehapi, sugar-apples, mangoes, bullock's-heart, passion-fruit, dookoo kokosan, mangosteens, soursop and litchi	7.2%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	(3) Peaches, pears and berries																								
081190.230	- Berries	6.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

TARIFF SCHEDULE OF JAPAN (HS2012)

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
081190.240	- Peaches and pears	7.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	(4) Other																								
081190.280	- Camucamu	12.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
081190.290	- Other	12.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
08.12	Fruit and nuts, provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption																								
081210.000	Cherries	17.0%	B11		15.4 %	13.9 %	12.3 %	10.8 %	9.2%	7.7%	6.1%	4.6%	3.0%	1.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
0812.90	Other																								
	1 Bananas																								
081290.100	(1) If imported during the period from 1st April to 30th September	20.0%	B6		16.6 %	13.3 %	10.0 %	6.6%	3.3%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
081290.100	(2) If imported during the period from 1st October to 31st March	25.0%	B6		20.8 %	16.6 %	12.5 %	8.3%	4.1%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Orange																								
081290.200	(1) If imported during the period from 1st June to 30th November	16.0%	B11		14.5 %	13.0 %	11.6 %	10.1 %	8.7%	7.2%	5.8%	4.3%	2.9%	1.4%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
081290.200	(2) If imported during the period from 1st December to 31st May	32.0%	B11		29.0 %	26.1 %	23.2 %	20.3 %	17.4 %	14.5 %	11.6 %	8.7%	5.8%	2.9%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	3 Grapefruit, including pomelos																								
081290.300	(1) If imported during the period from 1st June to 30th November	10.0%	B6		8.3%	6.6%	5.0%	3.3%	1.6%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

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Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
081290.300	(2) If imported during the period from 1st December to 31st May	10.0%	B6		8.3%	6.6%	5.0%	3.3%	1.6%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	4 Other																								
081290.410	(1) Lemons and limes, excluding those provisionally preserved in preservative solutions	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
081290.430	(2) Chestnuts (*Castanea spp.*)	9.6%	B11		8.7%	7.8%	6.9%	6.1%	5.2%	4.3%	3.4%	2.6%	1.7%	0.8%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	(3) Other																								
081290.420	- Papayas, pawpaws, avocados, guavas, durians, bilimbis, champeder, jackfruit, bread-fruit, rambutan, rose-apple jambo, jambosa diamboo-kaget, chicomamey, cherimoya, kehapi, sugar-apples, mangoes, bullock's-heart, passion-fruit, dookoo kokosan, mangosteens, soursop and litchi	12.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
081290.440	- Mandarins (including tangerines and satsumas); clementines, wilkings and similar citrus hybrids	17.0%	B6		14.1 %	11.3 %	8.5%	5.6%	2.8%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
081290.490	- Other	12.0%	B6		10.0 %	8.0%	6.0%	4.0%	2.0%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
08.13	Fruit, dried, other than that of headings 08.01 to 08.06; mixtures of nuts or dried fruits of this Chapter																								
081310.000	Apricots	9.0%	B6		7.5%	6.0%	4.5%	3.0%	1.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
081320.000	Prunes	2.4%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
081330.000	Apples	9.0%	B6		7.5%	6.0%	4.5%	3.0%	1.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
0813.40	Other fruit																								
081340.010	1 Berries	9.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																								

TARIFF SCHEDULE OF JAPAN (HS2012)

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
081340.021	- Papayas, pawpaws, durians, bilimbis, champeder, jackfruit, bread-fruit, rambutan, rose-apple jambo, jambosa diamboo-kaget, chicomamey, cherimoya, sugar-apples, bullock's-heart, passion-fruit, dookoo kokosan, soursop and litchi	7.5%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
081340.022	- Persimmons, dried	9.0%	B6		7.5%	6.0%	4.5%	3.0%	1.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
081340.023	- Kehapi	9.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
081340.029	- Other	9.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
0813.50	Mixtures of nuts or dried fruits of this Chapter																								
081350.010	1 Mixtures containing more than 50% by weight of a single nut or dried fruit constituent, excluding those containing chestnuts (*Castanea spp.*), walnuts, pistachios, Kola nuts (*Cola spp.*), nuts of subheading 0802.90 or dried fruits of subheadings 0813.10 to 0813.40	6.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
081350.090	2 Other	12.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
08.14																									
081400.000	Peel of citrus fruit or melons (including watermelons) , fresh, frozen, dried or provisionally preserved in brine, in sulphur water or in other preservative solutions	1.5%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

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Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
	Chapter 9 Coffee, tea, maté and spices																								
09.01	Coffee, whether or not roasted or decaffeinated; coffee husks and skins; coffee substitutes containing coffee in any proportion																								
	Coffee, not roasted																								
090111.000	Not decaffeinated	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
090112.000	Decaffeinated	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Coffee, roasted																								
090121.000	Not decaffeinated	12.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
090122.000	Decaffeinated	12.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
0901.90	Other																								
090190.100	1 Coffee husks and skins	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
090190.200	2 Coffee substitutes containing coffee	12.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
09.02	Tea, whether or not flavoured																								
090210.000	Green tea (not fermented) in immediate packings of a content not exceeding 3 kg	17.0%	B6		14.1 %	11.3 %	8.5%	5.6%	2.8%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
0902.20	Other green tea (not fermented)																								
090220.100	1 Waste, unfit for beverage	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
090220.200	2 Other	17.0%	B6		14.1 %	11.3 %	8.5%	5.6%	2.8%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
0902.30	Black tea (fermented) and partly fermented tea, in immediate packings of a content not exceeding 3 kg																								

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Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
090230.010	- Black tea	12.0%	B6		10.0 %	8.0%	6.0%	4.0%	2.0%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
090230.090	- Other	17.0%	B6		14.1 %	11.3 %	8.5%	5.6%	2.8%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
0902.40	Other black tea (fermented) and other partly fermented tea																								
090240.100	1 Waste, unfit for beverage	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																								
090240.210	(1) Black tea	3.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
090240.220	(2) Other	17.0%	B6		14.1 %	11.3 %	8.5%	5.6%	2.8%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
09.03																									
090300.000	Maté	12.0%	B6		10.0 %	8.0%	6.0%	4.0%	2.0%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
09.04	Pepper of the genus Piper; dried or crushed or ground fruits of the genus *Capsicum* or of the genus *Pimenta*																								
	Pepper																								
0904.11	Neither crushed nor ground																								
090411.100	1 Put up in containers for retail sale	3.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
090411.200	2 Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
0904.12	Crushed or ground																								
090412.100	1 Put up in containers for retail sale	3.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
090412.200	2 Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Fruits of the genus *Capsicum* or of the genus *Pimenta*																								

TARIFF SCHEDULE OF JAPAN (HS2012)

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
0904.21	Dried, neither crushed nor ground																								
090421.100	1 Put up in containers for retail sale	6.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
090421.200	2 Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
0904.22	Crushed or ground																								
090422.100	1 Put up in containers for retail sale	6.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
090422.200	2 Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
09.05	Vanilla																								
090510.000	Neither crushed nor ground	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
090520.000	Crushed or ground	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
09.06	Cinnamon and cinnamon-tree flowers																								
	Neither crushed nor ground																								
090611.000	Cinnamon (*Cinnamomum zeylanicum Blume*)	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
090619.000	Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
090620.000	Crushed or ground	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
09.07	Cloves (whole fruit, cloves and stems)																								
0907.10	Neither crushed nor ground																								
090710.100	1 Put up in containers for retail sale	3.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
090710.200	2 Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

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Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
0907.20	Crushed or ground																								
090720.100	1 Put up in containers for retail sale	3.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
090720.200	2 Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
09.08	Nutmeg, mace and cardamoms																								
	Nutmeg																								
0908.11	Neither crushed nor ground																								
090811.100	1 Put up in containers for retail sale	3.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
090811.200	2 Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
0908.12	Crushed or ground																								
090812.100	1 Put up in containers for retail sale	3.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
090812.200	2 Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Mace																								
0908.21	Neither crushed nor ground																								
090821.100	1 Put up in containers for retail sale	3.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
090821.200	2 Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
0908.22	Crushed or ground																								
090822.100	1 Put up in containers for retail sale	3.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
090822.200	2 Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
	Cardamoms																								
0908.31	Neither crushed nor ground																								
090831.100	1 Put up in containers for retail sale	3.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
090831.200	2 Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
0908.32	Crushed or ground																								
090832.100	1 Put up in containers for retail sale	3.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
090832.200	2 Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
09.09	Seeds of anise, badian, fennel, coriander, cumin or caraway; juniper berries																								
	Seeds of coriander																								
0909.21	Neither crushed nor ground																								
090921.100	1 Put up in containers for retail sale	6.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
090921.200	2 Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
0909.22	Crushed or ground																								
090922.100	1 Put up in containers for retail sale	6.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
090922.200	2 Other	3.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Seeds of cumin																								
0909.31	Neither crushed nor ground																								
090931.100	1 Put up in containers for retail sale	6.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

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Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
090931.200	2 Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
0909.32	Crushed or ground																								
090932.100	1 Put up in containers for retail sale	6.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
090932.200	2 Other	3.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Seeds of anise, badian, caraway or fennel; juniper berries																								
0909.61	Neither crushed nor ground																								
090961.100	1 Put up in containers for retail sale	6.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
090961.200	2 Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
0909.62	Crushed or ground																								
090962.100	1 Put up in containers for retail sale	6.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
090962.200	2 Other	3.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
09.10	Ginger, saffron, turmeric (curcuma), thyme, bay leaves, curry and other spices																								
	Ginger																								
0910.11	Neither crushed nor ground																								
091011.100	1 Provisionally preserved in brine, in sulphur water or in other preservative solutions	9.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																								
091011.210	(1) Put up in containers for retail sale	5.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	(2) Other																								

TARIFF SCHEDULE OF JAPAN (HS2012)

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
091011.292	A Dried, whole, whether or not peeled	2.5%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	B Other																								
091011.291	- Fresh	2.5%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
091011.299	- Other	2.5%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
0910.12	Crushed or ground																								
091012.100	1 Provisionally preserved in brine, in sulphur water or in other preservative solutions	9.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																								
091012.210	(1) Put up in containers for retail sale	5.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	(2) Other																								
091012.291	- Fresh	2.5%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
091012.299	- Other	2.5%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
0910.20	Saffron																								
091020.100	1 Put up in containers for retail sale	3.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																								
091020.210	- Neither crushed nor ground	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
091020.220	- Crushed or ground	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
0910.30	Turmeric (curcuma)																								
091030.100	1 Put up in containers for retail sale	3.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

TARIFF SCHEDULE OF JAPAN (HS2012)

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
	2 Other																								
091030.210	- Neither crushed nor ground	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
091030.220	- Crushed or ground	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Other spices																								
0910.91	Mixtures referred to in Note 1 (b) to this Chapter																								
091091.110	1 Curry	7.2%	B6		6.0%	4.8%	3.6%	2.4%	1.2%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																								
091091.210	(1) Put up in containers for retail sale	3.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
091091.290	(2) Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
0910.99	Other																								
	1 Put up in containers for retail sale																								
091099.911	- Thyme; bay leaves	3.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
091099.919	- Other	3.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																								
	- Thyme; bay leaves																								
091099.991	-- Neither crushed nor ground	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
091099.992	-- Crushed or ground	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	- Other																								

TARIFF SCHEDULE OF JAPAN (HS2012)

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
091099.993	-- Neither crushed nor ground	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
091099.994	-- Crushed or ground	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

TARIFF SCHEDULE OF JAPAN (HS2012)

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
	Chapter 10 Cereals																								
10.01	Wheat and meslin																								
	Durum wheat																								
1001.11	Seed																								
	- Imported by Japanese Government according to Article 42 of The Law for Stabilization of Supply-Demand and Price of Staple Food (Law No. 113 of 1994), imported to be purchased and sold by Japanese Government in response to a joint application by seller to and purchaser from Japanese Government according to Article 43 of the Law or imported with certification of Minister of Agriculture, Forestry and Fisheries according to the cabinet order concerning wheat and others provided by the cabinet order provided in column 3 of paragraph 1 of Article 45 of the Law																								
	-- For the tariff rate quota in Japan's Schedule to the WTO Agreement	Free Subject to an import mark-up in accordance with Japan's Schedule to the WTO Agreement	JPM1	See JPM1 of the General Notes of the Tariff Schedule of Japan	JPM1	JPM1	JPM1	JPM1	JPM1	JPM1	JPM1	JPM1	JPM1	JPM1	JPM1	JPM1	JPM1	JPM1	JPM1	JPM1	JPM1	JPM1	JPM1	JPM1	JPM1
100111.010	-- Other	Free Subject to an import mark-up in accordance with Japan's Schedule to the WTO Agreement	TRQ	Treatment for United States, see CSQ-JP5 of Appendix A	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ

TARIFF SCHEDULE OF JAPAN (HS2012)

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
	-- Other	Free Subject to an import mark-up in accordance with Japan's Schedule to the WTO Agreement	TRQ	Treatment for Australia, see CSQ-JP6 of Appendix A	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ
	-- Other	Free Subject to an import mark-up in accordance with Japan's Schedule to the WTO Agreement	TRQ	Treatment for Canada, see CSQ-JP7 of Appendix A	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ
100111.090	- Other	55 yen/kg	MFN		MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN
1001.19	Other																								
	- Imported by Japanese Government according to Article 42 of The Law for Stabilization of Supply-Demand and Price of Staple Food (Law No. 113 of 1994), imported to 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																								

TARIFF SCHEDULE OF JAPAN (HS2012)

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
	-- For the tariff rate quota in Japan's Schedule to the WTO Agreement	Free Subject to an import mark-up in accordance with Japan's Schedule to the WTO Agreement	JPM1	See JPM1 of the General Notes of the Tariff Schedule of Japan	JPM1	JPM1	JPM1	JPM1	JPM1	JPM1	JPM1	JPM1	JPM1	JPM1	JPM1	JPM1	JPM1	JPM1	JPM1	JPM1	JPM1	JPM1	JPM1	JPM1	JPM1
100119.010	-- Other	Free Subject to an import mark-up in accordance with Japan's Schedule to the WTO Agreement	TRQ	Treatment for United States, see CSQ-JP5 of Appendix A	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ
	-- Other	Free Subject to an import mark-up in accordance with Japan's Schedule to the WTO Agreement	TRQ	Treatment for Australia, see CSQ-JP6 of Appendix A	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ
	-- Other	Free Subject to an import mark-up in accordance with Japan's Schedule to the WTO Agreement	TRQ	Treatment for Canada, see CSQ-JP7 of Appendix A	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ
100119.090	- Other	55 yen/kg	MFN		MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
	Other																								
1001.91	Seed																								
	- 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																								
	-- Meslin																								
	--- For the tariff rate quota in Japan's Schedule to the WTO Agreement	20.0% Subject to an import mark-up in accordance with Japan's Schedule to the WTO Agreement	JPM1	See JPM1 of the General Notes of the Tariff Schedule of Japan	JPM1	JPM1	JPM1	JPM1	JPM1	JPM1	JPM1	JPM1	JPM1	JPM1	JPM1	JPM1	JPM1	JPM1	JPM1	JPM1	JPM1	JPM1	JPM1	JPM1	JPM1
100191.011	--- Other	20.0% Subject to an import mark-up in accordance with Japan's Schedule to the WTO Agreement	TRQ	Treatment for United States, see CSQ-JP5 of Appendix A	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
	--- Other	20.0% Subject to an import mark-up in accordance with Japan's Schedule to the WTO Agreement	TRQ	Treatment for Australia, see CSQ-JP6 of Appendix A	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ
	--- Other	20.0% Subject to an import mark-up in accordance with Japan's Schedule to the WTO Agreement	TRQ	Treatment for Canada, see CSQ-JP7 of Appendix A	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ
	-- Other																								
	--- For the tariff rate quota in Japan's Schedule to the WTO Agreement	Free Subject to an import mark-up in accordance with Japan's Schedule to the WTO Agreement	JPM1	See JPM1 of the General Notes of the Tariff Schedule of Japan	JPM1	JPM1	JPM1	JPM1	JPM1	JPM1	JPM1	JPM1	JPM1	JPM1	JPM1	JPM1	JPM1	JPM1	JPM1	JPM1	JPM1	JPM1	JPM1	JPM1	JPM1
100191.019	--- Other	Free Subject to an import mark-up in accordance with Japan's Schedule to the WTO Agreement	TRQ	Treatment for United States, see CSQ-JP5 of Appendix A	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ

TARIFF SCHEDULE OF JAPAN (HS2012)

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
	--- Other	Free Subject to an import mark-up in accordance with Japan's Schedule to the WTO Agreement	TRQ	Treatment for Australia, see CSQ-JP6 of Appendix A	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ
	--- Other	Free Subject to an import mark-up in accordance with Japan's Schedule to the WTO Agreement	TRQ	Treatment for Canada, see CSQ-JP7 of Appendix A	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ
	- Other																								
100191.091	-- Meslin	55 yen/kg	MFN		MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN
100191.099	-- Other	55 yen/kg	MFN		MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN
1001.99	Other																								
	- Imported by Japanese Government according to Article 42 of The Law for Stabilization of Supply-Demand and Price of Staple Food (Law No. 113 of 1994), imported to 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																								
	-- Meslin																								

TARIFF SCHEDULE OF JAPAN (HS2012)

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
100199.011	--- For the tariff rate quota in Japan's Schedule to the WTO Agreement	20.0% Subject to an import mark-up in accordance with Japan's Schedule to the WTO Agreement	JPM1	See JPM1 of the General Notes of the Tariff Schedule of Japan	JPM1	JPM1	JPM1	JPM1	JPM1	JPM1	JPM1	JPM1	JPM1	JPM1	JPM1	JPM1	JPM1	JPM1	JPM1	JPM1	JPM1	JPM1	JPM1	JPM1	JPM1
	--- Other	20.0% Subject to an import mark-up in accordance with Japan's Schedule to the WTO Agreement	TRQ	Treatment for United States, see CSQ-JP5 of Appendix A	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ
	--- Other	20.0% Subject to an import mark-up in accordance with Japan's Schedule to the WTO Agreement	TRQ	Treatment for Australia, see CSQ-JP6 of Appendix A	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ
	--- Other	20.0% Subject to an import mark-up in accordance with Japan's Schedule to the WTO Agreement	TRQ	Treatment for Canada, see CSQ-JP7 of Appendix A	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ
	-- Other																								

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
100199.016	--- For feeding purposes	Free Subject to an import mark-up in accordance with Japan's Schedule to the WTO Agreement	MFN		MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN
100199.019	--- Other																								
	---- For the tariff rate quota in Japan's Schedule to the WTO Agreement	Free Subject to an import mark-up in accordance with Japan's Schedule to the WTO Agreement	JPM1	See JPM1 of the General Notes of the Tariff Schedule of Japan	JPM1	JPM1	JPM1	JPM1	JPM1	JPM1	JPM1	JPM1	JPM1	JPM1	JPM1	JPM1	JPM1	JPM1	JPM1	JPM1	JPM1	JPM1	JPM1	JPM1	JPM1
	---- Other	Free Subject to an import mark-up in accordance with Japan's Schedule to the WTO Agreement	TRQ	Treatment for United States, see CSQ-JP5 of Appendix A	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ
	---- Other	Free Subject to an import mark-up in accordance with Japan's Schedule to the WTO Agreement	TRQ	Treatment for Australia, see CSQ-JP6 of Appendix A	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
	---- Other	Free Subject to an import mark-up in accordance with Japan's Schedule to the WTO Agreement	TRQ	Treatment for Canada, see CSQ-JP7 of Appendix A	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ
	- Other																								
100199.091	-- Meslin	55 yen/kg	MFN		MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN
	-- Other																								
	---For feeding purposes																								
100199.096	---- Intended for use as materials for fodder and feed under the supervision of the customs administration	55 yen/kg	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	---- Other	55 yen/kg	MFN		MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN
100199.099	--- Other	55 yen/kg	MFN		MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN
10.02	Rye																								
1002.10	Seed																								

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Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
100210.010	1 Rendered suitable solely for sowing by chemical treatment (for example, sterilization, acceleration of germination)	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
100210.020	2 Other	4.2%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
1002.90	Other																								
100290.010	- For feeding purposes	4.2%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
100290.090	- Other	4.2%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
10.03	Barley																								
1003.10	Seed																								
	- 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																								
100310.010	-- For the tariff rate quota in Japan's Schedule to the WTO Agreement	Free Subject to an import mark-up in accordance with Japan's Schedule to the WTO Agreement	JPM2	See JPM2 of the General Notes of the Tariff Schedule of Japan	JPM2	JPM2	JPM2	JPM2	JPM2	JPM2	JPM2	JPM2	JPM2	JPM2	JPM2	JPM2	JPM2	JPM2	JPM2	JPM2	JPM2	JPM2	JPM2	JPM2	JPM2

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
	-- Other	Free Subject to an import mark-up in accordance with Japan's Schedule to the WTO Agreement	TRQ	See TWQ-JP7 of Appendix A	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ
100310.090	- Other	39 yen/kg	MFN		MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN
1003.90	Other																								
	- Imported by Japanese Government according to Article 42 of The Law for Stabilization of Supply-Demand and Price of Staple Food (Law No. 113 of 1994), imported to 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																								
100390.011	-- For feeding purposes	Free Subject to an import mark-up in accordance with Japan's Schedule to the WTO Agreement	MFN		MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN
	-- Other																								

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
100390.019	--- For the tariff rate quota in Japan's Schedule to the WTO Agreement	Free Subject to an import mark-up in accordance with Japan's Schedule to the WTO Agreement	JPM2	See JPM2 of the General Notes of the Tariff Schedule of Japan	JPM2	JPM2	JPM2	JPM2	JPM2	JPM2	JPM2	JPM2	JPM2	JPM2	JPM2	JPM2	JPM2	JPM2	JPM2	JPM2	JPM2	JPM2	JPM2	JPM2	JPM2
	--- Other	Free Subject to an import mark-up in accordance with Japan's Schedule to the WTO Agreement	TRQ	See TWQ-JP7 of Appendix A	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ
	- Other																								
	-- For feeding purposes																								
100390.091	--- Intended for use as materials for fodder and feed under the supervision of the customs administration	39 yen/kg	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	--- Other	39 yen/kg	MFN		MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN
100390.099	-- Other	39 yen/kg	MFN		MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN

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Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
10.04	Oats																								
1004.10	Seed																								
100410.010	- Rendered suitable solely for sowing by chemical treatment (for example, sterilization, acceleration of germination)	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
100410.090	- Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
100490.000	Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
10.05	Maize (corn)																								
1005.10	Seed																								
100510.010	1 Rendered suitable solely for sowing by chemical treatment (for example, sterilization, acceleration of germination)	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
100510.020	2 Other	9 yen/kg	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
1005.90	Other																								
100590.020	1 Popcorn, corn which is explosive with heating under normal air pressure	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																								
100590.010	- For feeding purposes Note: The imports under this item are to be used as materials for fodder and feed under the supervision of the customs administration.	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	- Other than that in application of the Paragraph 1 of Article 13 of the Customs Tariff Law (Law No. 54 of 1910)																								

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
	-- 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 by relevant regulations which are effective at the time of import.																								
100590.091	--- Intended for use in the manufacture of corn starch	Free	MFN		MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN
100590.095	--- For feeding purposes, stipulated by a cabinet order	Free	MFN		MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN
100590.092	--- Intended for use in the manufacture of corn flakes, ethyl alcohol or distilled alcoholic beverages	Free	MFN		MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN
100590.096	--- Other	3.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
100590.099	-- Other																								
	--- Less than 10 percent by weight passes through a woven metal wire cloth sieve with an aperture of 13.2 mm	50.0% or 12 yen/kg, whichever is the greater	EIF	Treatment for Peru	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	--- Less than 10 percent by weight passes through a woven metal wire cloth sieve with an aperture of 13.2 mm	50.0% or 12 yen/kg, whichever is the greater	MFN	Treatment for other Parties	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN
	--- Containing by weight 0.19% or more of anthocyanin in grain kernels	50.0% or 12 yen/kg, whichever is the greater	EIF	Treatment for Peru	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	--- Containing by weight 0.19% or more of anthocyanin in grain kernels	50.0% or 12 yen/kg, whichever is the greater	MFN	Treatment for other Parties	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN

TARIFF SCHEDULE OF JAPAN (HS2012)

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
	--- Other	50.0% or 12 yen/kg, whichever is the greater	MFN		MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN
10.06	Rice																								
1006.10	Rice in the husk (paddy or rough)																								
100610.010	- Imported by Japanese Government according to Article 30 of The Law for Stabilization of Supply-Demand and Price of Staple Food (Law No. 113 of 1994), imported to be purchased and sold by Japanese Government in response to a joint application by seller to and purchaser from Japanese Government according to Article 31 of the Law, imported with certification of Minister of Agriculture, Forestry and Fisheries according to the cabinet order concerning rice and others provided by the cabinet order provided in column 3 of paragraph 1 of Article 34 of the Law or imported as repayment to Japanese Government loan according to paragraph 1 of article 49 of the Law and provided by relevant cabinet orders.																							
	-- For the tariff rate quota in Japan's Schedule to the WTO Agreement	Free Subject to an import mark-up in accordance with Japan's Schedule to the WTO Agreement	MFN		MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN
	-- Other	Free Subject to an import mark-up in accordance with Japan's Schedule to the WTO Agreement	TRQ	Treatment for United States, see CSQ-JP1 of Appendix A	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ

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Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
	-- Other	Free Subject to an import mark-up in accordance with Japan's Schedule to the WTO Agreement	TRQ	Treatment for Australia, see CSQ-JP2 of Appendix A	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ
100610.090	- Other	341 yen/kg	MFN		MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN
1006.20	Husked (brown) rice																								
	- Imported by Japanese Government according to Article 30 of The Law for Stabilization of Supply-Demand and Price of Staple Food (Law No. 113 of 1994), imported to be purchased and sold by Japanese Government in response to a joint application by seller to and purchaser from Japanese Government according to Article 31 of the Law, imported with certification of Minister of Agriculture, Forestry and Fisheries according to the cabinet order concerning rice and others provided by the cabinet order provided in column 3 of paragraph 1 of Article 34 of the Law or imported as repayment to Japanese Government loan according to paragraph 1 of article 49 of the Law and provided by relevant cabinet orders.																							
100620.010	-- For the tariff rate quota in Japan's Schedule to the WTO Agreement	Free Subject to an import mark-up in accordance with Japan's Schedule to the WTO Agreement	MFN		MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
	-- Other	Free Subject to an import mark-up in accordance with Japan's Schedule to the WTO Agreement	TRQ	Treatment for United States, see CSQ-JP1 of Appendix A	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ
	-- Other	Free Subject to an import mark-up in accordance with Japan's Schedule to the WTO Agreement	TRQ	Treatment for Australia, see CSQ-JP2 of Appendix A	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ
100620.090	- Other	341 yen/kg	MFN		MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN
1006.30	Semi-milled or wholly milled rice, whether or not polished or glazed																								
	- Imported by Japanese Government according to Article 30 of The Law for Stabilization of Supply-Demand and Price of Staple Food (Law No. 113 of 1994), imported to be purchased and sold by Japanese Government in response to a joint application by seller to and purchaser from Japanese Government according to Article 31 of the Law, imported with certification of Minister of Agriculture, Forestry and Fisheries according to the cabinet order concerning rice and others provided by the cabinet order provided in column 3 of paragraph 1 of Article 34 of the Law or imported as repayment to Japanese Government loan according to paragraph 1 of article 49 of the Law and provided by relevant cabinet orders.																								

TARIFF SCHEDULE OF JAPAN (HS2012)

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
100630.010	-- For the tariff rate quota in Japan's Schedule to the WTO Agreement	Free Subject to an import mark-up in accordance with Japan's Schedule to the WTO Agreement	MFN		MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN
	-- Other	Free Subject to an import mark-up in accordance with Japan's Schedule to the WTO Agreement	TRQ	Treatment for United States, see CSQ-JP1 of Appendix A	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ
	-- Other	Free Subject to an import mark-up in accordance with Japan's Schedule to the WTO Agreement	TRQ	Treatment for Australia, see CSQ-JP2 of Appendix A	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ
100630.090	- Other	341 yen/kg	MFN		MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN
1006.40	Broken rice																								

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Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
100640.010	- Imported by Japanese Government according to Article 30 of The Law for Stabilization of Supply-Demand and Price of Staple Food (Law No. 113 of 1994), imported to be purchased and sold by Japanese Government in response to a joint application by seller to and purchaser from Japanese Government according to Article 31 of the Law, imported with certification of Minister of Agriculture, Forestry and Fisheries according to the cabinet order concerning rice and others provided by the cabinet order provided in column 3 of paragraph 1 of Article 34 of the Law or imported as repayment to Japanese Government loan according to paragraph 1 of article 49 of the Law and provided by relevant cabinet orders																								
	-- For the tariff rate quota in Japan's Schedule to the WTO Agreement	Free Subject to an import mark-up in accordance with Japan's Schedule to the WTO Agreement	MFN		MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN
	-- Other	Free Subject to an import mark-up in accordance with Japan's Schedule to the WTO Agreement	TRQ	Treatment for United States, see CSQ-JP1 of Appendix A	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ
	-- Other	Free Subject to an import mark-up in accordance with Japan's Schedule to the WTO Agreement	TRQ	Treatment for Australia, see CSQ-JP2 of Appendix A	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ
100640.090	- Other	341 yen/kg	MFN		MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN

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Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
10.07	Grain sorghum																								
1007.10	Seed																								
100710.010	1 Rendered suitable solely for sowing by chemical treatment (for example, sterilization, acceleration of germination)	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
100710.020	2 Other	3.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
1007.90	Other																								
100790.010	- For feeding purposes Note: The imports under this item are to be used as materials for fodder and feed under the supervision of the customs administration.	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
100790.090	- Other	3.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
10.08	Buckwheat, millet and canary seeds; other cereals																								
1008.10	Buckwheat																								
100810.010	1 Rendered suitable solely for sowing by chemical treatment (for example, sterilization, acceleration of germination)	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
100810.090	2 Other	9.0%	B6		7.5%	6.0%	4.5%	3.0%	1.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Millet																								
100821.000	Seed	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
100829.000	Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
100830.000	Canary seeds	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
1008.40	Fonio (*Digitaria spp.*)																								

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Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
100840.100	1 Rendered suitable solely for sowing by chemical treatment (for example, sterilization, acceleration of germination)	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
100840.200	2 Other	3.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
1008.50	Quinoa (*Chenopodium quinoa*)																								
100850.100	1 Rendered suitable solely for sowing by chemical treatment (for example, sterilization, acceleration of germination)	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
100850.200	2 Other	3.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
1008.60	Triticale																								
100860.100	1 Rendered suitable solely for sowing by chemical treatment (for example, sterilization, acceleration of germination)	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																								
	- Imported by Japanese Government according to Article 42 of The Law for Stabilization of Supply-Demand and Price of Staple Food (Law No. 113 of 1994), imported to be purchased and sold by Japanese Government in response to a joint application by seller to and purchaser from Japanese Government according to Article 43 of the Law or imported with certification of Minister of Agriculture, Forestry and Fisheries according to the cabinet order concerning wheat and others provided by the cabinet order provided in column 3 of paragraph 1 of Article 45 of the Law																								
	-- For the tariff rate quota in Japan's Schedule to the WTO Agreement	Free Subject to an import mark-up in accordance with Japan's Schedule to the WTO Agreement	JPM1	See JPM1 of the General Notes of the Tariff Schedule of Japan	JPM1	JPM1	JPM1	JPM1	JPM1	JPM1	JPM1	JPM1	JPM1	JPM1	JPM1	JPM1	JPM1	JPM1	JPM1	JPM1	JPM1	JPM1	JPM1	JPM1	JPM1

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
100860.210	-- Other	Free Subject to an import mark-up in accordance with Japan's Schedule to the WTO Agreement	TRQ	Treatment for United States, see CSQ-JP5 of Appendix A	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ
	-- Other	Free Subject to an import mark-up in accordance with Japan's Schedule to the WTO Agreement	TRQ	Treatment for Australia, see CSQ-JP6 of Appendix A	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ
	-- Other	Free Subject to an import mark-up in accordance with Japan's Schedule to the WTO Agreement	TRQ	Treatment for Canada, see CSQ-JP7 of Appendix A	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ
100860.290	- Other	55 yen/kg	MFN		MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN
1008.90	Other cereals																								
100890.010	1 Rendered suitable solely for sowing by chemical treatment (for example, sterilization , acceleration of germination)	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
100890.090	2 Other	3.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

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Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
	Chapter 11 Products of the milling industry; malt; starches; inulin; wheat gluten																								
11.01																									
1101.00	Wheat or meslin flour																								
	- Imported by Japanese Government according to Article 42 of the Law for Stabilization of Supply-Demand and Price of Staple Food (Law No. 113 of 1994), imported to be purchased and sold by Japanese Government in response to a joint application by seller to and purchaser from Japanese Government according to Article 43 of the Law or imported with certification of Minister of Agriculture, Forestry and Fisheries according to the cabinet order concerning wheat and others provided by the cabinet order provided in column 3 of paragraph 1 of Article 45 of the Law																								
110100.011	-- For manufacturing sodium glutamate Note: The imports under this item are to be used as materials for manufacturing sodium glutamate under the supervision of the customs administration.																								
	--- For the tariff rate quota in Japan's Schedule to the WTO Agreement	12.5% Subject to an import mark-up in accordance with Japan's Schedule to the WTO Agreement	MFN		MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN
	--- Other	12.5% Subject to an import mark-up in accordance with Japan's Schedule to the WTO Agreement	TRQ	See TWQ-JP3 of Appendix A	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ
	-- Other																								

TARIFF SCHEDULE OF JAPAN (HS2012)

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
110100.091	--- For the tariff rate quota in Japan's Schedule to the WTO Agreement	25.0% Subject to an import mark-up in accordance with Japan's Schedule to the WTO Agreement	MFN		MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN
	--- Other	25.0% Subject to an import mark-up in accordance with Japan's Schedule to the WTO Agreement	TRQ	See TWQ-JP3 of Appendix A	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ
110100.200	- Other	90 yen/kg	MFN		MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN
11.02	Cereal flours other than of wheat or meslin																								
110220.000	Maize (corn) flour	21.3%	B8		18.6 %	15.9 %	13.3 %	10.6 %	7.9%	5.3%	2.6%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
1102.90	Other																								
	1 Barley flour																								
	- Imported by Japanese Government according to Article 42 of the Law for Stabilization of Supply-Demand and Price of Staple Food (Law No. 113 of 1994), imported to be purchased and sold by Japanese Government in response to a joint application by seller to and purchaser from Japanese Government according to Article 43 of the Law or imported with certification of Minister of Agriculture, Forestry and Fisheries according to the cabinet order concerning wheat and others provided by the cabinet order provided in column 3 of paragraph 1 of Article 45 of the Law																								

TARIFF SCHEDULE OF JAPAN (HS2012)

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
110290.110	-- For the tariff rate quota in Japan's Schedule to the WTO Agreement	25.0% Subject to an import mark-up in accordance with Japan's Schedule to the WTO Agreement	MFN		MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN
	-- Other	25.0% Subject to an import mark-up in accordance with Japan's Schedule to the WTO Agreement	TRQ	See TWQ-JP6 of Appendix A	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ
110290.190	- Other	83 yen/kg	MFN		MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN
	2 Triticale flour																								
	- Imported by Japanese Government according to Article 42 of the Law for Stabilization of Supply-Demand and Price of Staple Food (Law No. 113 of 1994), imported to be purchased and sold by Japanese Government in response to a joint application by seller to and purchaser from Japanese Government according to Article 43 of the Law or imported with certification of Minister of Agriculture, Forestry and Fisheries according to the cabinet order concerning wheat and others provided by the cabinet order provided in column 3 of paragraph 1 of Article 45 of the Law																								

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Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
110290.210	-- For the tariff rate quota in Japan's Schedule to the WTO Agreement	25.0% Subject to an import mark-up in accordance with Japan's Schedule to the WTO Agreement	MFN		MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN
	-- Other	25.0% Subject to an import mark-up in accordance with Japan's Schedule to the WTO Agreement	TRQ	See TWQ-JP3 of Appendix A	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ
110290.290	- Other	90 yen/kg	MFN		MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN
	3 Rice flour																								
	- Imported by Japanese Government according to Article 30 of the Law for Stabilization of Supply-Demand and Price of Staple Food (Law No. 113 of 1994), imported to be purchased and sold by Japanese Government in response to a joint application by seller to and purchaser from Japanese Government according to Article 31 of the Law, imported with certification of Minister of Agriculture, Forestry and Fisheries according to the cabinet order concerning rice and others provided by the cabinet order provided in column 3 of paragraph 1 of Article 34 of the Law																								

TARIFF SCHEDULE OF JAPAN (HS2012)

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
110290.310	-- For the tariff rate quota in Japan's Schedule to the WTO Agreement	25.0% Subject to an import mark-up in accordance with Japan's Schedule to the WTO Agreement	MFN		MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN
	-- Other	25.0% Subject to an import mark-up in accordance with Japan's Schedule to the WTO Agreement	TRQ	Treatment for United States, see CSQ-JP1 of Appendix A	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ
	-- Other	25.0% Subject to an import mark-up in accordance with Japan's Schedule to the WTO Agreement	TRQ	Treatment for Australia, see CSQ-JP2 of Appendix A	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ
110290.390	- Other	375 yen/kg	MFN		MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN
	4 Other																								
110290.410	- Rye flour	15.0%	B6		12.5 %	10.0 %	7.5%	5.0%	2.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
110290.490	- Other	21.3%	B6		17.7 %	14.2 %	10.6 %	7.1%	3.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
11.03	Cereal groats, meal and pellets																								

TARIFF SCHEDULE OF JAPAN (HS2012)

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
	Groats and meal																								
1103.11	Of wheat																								
	- Imported by Japanese Government according to Article 42 of the Law for Stabilization of Supply-Demand and Price of Staple Food (Law No. 113 of 1994), imported to be purchased and sold by Japanese Government in response to a joint application by seller to and purchaser from Japanese Government according to Article 43 of the Law or imported with certification of Minister of Agriculture, Forestry and Fisheries according to the cabinet order concerning wheat and others provided by the cabinet order provided in column 3 of paragraph 1 of Article 45 of the Law																								
110311.010	-- For the tariff rate quota in Japan's Schedule to the WTO Agreement	25.0% Subject to an import mark-up in accordance with Japan's Schedule to the WTO Agreement	MFN		MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN
	-- Other	25.0% Subject to an import mark-up in accordance with Japan's Schedule to the WTO Agreement	TRQ	See TWQ-JP3 of Appendix A	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ
110311.090	- Other	90 yen/kg	MFN		MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN
110313.000	Of maize (corn)	21.3%	B8		18.6 %	15.9 %	13.3 %	10.6 %	7.9%	5.3%	2.6%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
1103.19	Of other cereals																								

TARIFF SCHEDULE OF JAPAN (HS2012)

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
	1 Of barley																								
	- Imported by Japanese Government according to Article 42 of the Law for Stabilization of Supply-Demand and Price of Staple Food (Law No. 113 of 1994), imported to be purchased and sold by Japanese Government in response to a joint application by seller to and purchaser from Japanese Government according to Article 43 of the Law or imported with certification of Minister of Agriculture, Forestry and Fisheries according to the cabinet order concerning wheat and others provided by the cabinet order provided in column 3 of paragraph 1 of Article 45 of the Law																								
110319.110	-- For the tariff rate quota in Japan's Schedule to the WTO Agreement	20.0% Subject to an import mark-up in accordance with Japan's Schedule to the WTO Agreement	MFN		MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN
	-- Other	20.0% Subject to an import mark-up in accordance with Japan's Schedule to the WTO Agreement	TRQ	See TWQ-JP6 of Appendix A	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ
110319.190	- Other	83 yen/kg	MFN		MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN
	2 Of triticale																								

TARIFF SCHEDULE OF JAPAN (HS2012)

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
	- 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																								
110319.210	-- For the tariff rate quota in Japan's Schedule to the WTO Agreement	20.0% Subject to an import mark-up in accordance with Japan's Schedule to the WTO Agreement	MFN		MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN
	-- Other	20.0% Subject to an import mark-up in accordance with Japan's Schedule to the WTO Agreement	TRQ	See TWQ-JP3 of Appendix A	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ
110319.290	- Other	90 yen/kg	MFN		MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN
110319.400	3 Of oats	12.0%	B6		10.0 %	8.0%	6.0%	4.0%	2.0%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	4 Of rice																								

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
110319.510	- 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																								
	-- For the tariff rate quota in Japan's Schedule to the WTO Agreement	25.0% Subject to an import mark-up in accordance with Japan's Schedule to the WTO Agreement	MFN		MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN
	-- Other	25.0% Subject to an import mark-up in accordance with Japan's Schedule to the WTO Agreement	TRQ	Treatment for United States, see CSQ-JP1 of Appendix A	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ
	-- Other	25.0% Subject to an import mark-up in accordance with Japan's Schedule to the WTO Agreement	TRQ	Treatment for Australia, see CSQ-JP2 of Appendix A	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ
110319.590	- Other	375 yen/kg	MFN		MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN

TARIFF SCHEDULE OF JAPAN (HS2012)

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
110319.300	5 Other	17.0%	B6		14.1 %	11.3 %	8.5%	5.6%	2.8%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
1103.20	Pellets																								
	1 Of wheat																								
	- Imported by Japanese Government according to Article 42 of the Law for Stabilization of Supply-Demand and Price of Staple Food (Law No. 113 of 1994), imported to be purchased and sold by Japanese Government in response to a joint application by seller to and purchaser from Japanese Government according to Article 43 of the Law or imported with certification of Minister of Agriculture, Forestry and Fisheries according to the cabinet order concerning wheat and others provided by the cabinet order provided in column 3 of paragraph 1 of Article 45 of the Law																								
110320.110	-- For the tariff rate quota in Japan's Schedule to the WTO Agreement	25.0% Subject to an import mark-up in accordance with Japan's Schedule to the WTO Agreement	MFN		MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN
	-- Other	25.0% Subject to an import mark-up in accordance with Japan's Schedule to the WTO Agreement	TRQ	See TWQ-JP3 of Appendix A	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ
110320.190	- Other	90 yen/kg	MFN		MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN
110320.200	2 Of oats	12.0%	B6		10.0 %	8.0%	6.0%	4.0%	2.0%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

TARIFF SCHEDULE OF JAPAN (HS2012)

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
	3 Of maize (corn) or rice																								
110320.310	(1) Of maize (corn)	21.3%	B6		17.7 %	14.2 %	10.6 %	7.1%	3.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	(2) Of rice																								
110320.350	- 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																								
	-- For the tariff rate quota in Japan's Schedule to the WTO Agreement	25.0% Subject to an import mark-up in accordance with Japan's Schedule to the WTO Agreement	MFN		MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN
	-- Other	25.0% Subject to an import mark-up in accordance with Japan's Schedule to the WTO Agreement	TRQ	Treatment for United States, see CSQ-JP1 of Appendix A	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
	-- Other	25.0% Subject to an import mark-up in accordance with Japan's Schedule to the WTO Agreement	TRQ	Treatment for Australia, see CSQ-JP2 of Appendix A	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ
110320.390	- Other	375 yen/kg	MFN		MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN
	4 Of barley																								
	- Imported by Japanese Government according to Article 42 of the Law for Stabilization of Supply-Demand and Price of Staple Food (Law No. 113 of 1994), imported to be purchased and sold by Japanese Government in response to a joint application by seller to and purchaser from Japanese Government according to Article 43 of the Law or imported with certification of Minister of Agriculture, Forestry and Fisheries according to the cabinet order concerning wheat and others provided by the cabinet order provided in column 3 of paragraph 1 of Article 45 of the Law																								
110320.410	-- For the tariff rate quota in Japan's Schedule to the WTO Agreement	20.0% Subject to an import mark-up in accordance with Japan's Schedule to the WTO Agreement	MFN		MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
	-- Other	20.0% Subject to an import mark-up in accordance with Japan's Schedule to the WTO Agreement	TRQ	See TWQ-JP6 of Appendix A	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ
110320.490	- Other	83 yen/kg	MFN		MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN
	5 Of triticale																								
	- Imported by Japanese Government according to Article 42 of the Law for Stabilization of Supply-Demand and Price of Staple Food (Law No. 113 of 1994), imported to be purchased and sold by Japanese Government in response to a joint application by seller to and purchaser from Japanese Government according to Article 43 of the Law or imported with certification of Minister of Agriculture, Forestry and Fisheries according to the cabinet order concerning wheat and others provided by the cabinet order provided in column 3 of paragraph 1 of Article 45 of the Law																								
110320.510	-- For the tariff rate quota in Japan's Schedule to the WTO Agreement	20.0% Subject to an import mark-up in accordance with Japan's Schedule to the WTO Agreement	MFN		MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN

TARIFF SCHEDULE OF JAPAN (HS2012)

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
	-- Other	20.0% Subject to an import mark-up in accordance with Japan's Schedule to the WTO Agreement	TRQ	See TWQ-JP3 of Appendix A	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ
110320.590	- Other	90 yen/kg	MFN		MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN
110320.600	6 Other	17.0%	B6		14.1 %	11.3 %	8.5%	5.6%	2.8%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
11.04	Cereal grains otherwise worked (for example, hulled, rolled, flaked, pearled, sliced or kibbled), except rice of heading 10.06; germ of cereals, whole, rolled, flaked or ground																								
	Rolled or flaked grains																								
110412.000	Of oats	12.0%	B6		10.0 %	8.0%	6.0%	4.0%	2.0%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
1104.19	Of other cereals																								
	1 Of wheat or triticale																								
	[1]Of wheat																								
	- Imported by Japanese Government according to Article 42 of the Law for Stabilization of Supply-Demand and Price of Staple Food (Law No. 113 of 1994), imported to be purchased and sold by Japanese Government in response to a joint application by seller to and purchaser from Japanese Government according to Article 43 of the Law or imported with certification of Minister of Agriculture, Forestry and Fisheries according to the cabinet order concerning wheat and others provided by the cabinet order provided in column 3 of paragraph 1 of Article 45 of the Law																								

TARIFF SCHEDULE OF JAPAN (HS2012)

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
110419.111	-- For the tariff rate quota in Japan's Schedule to the WTO Agreement	25.0% Subject to an import mark-up in accordance with Japan's Schedule to the WTO Agreement	MFN		MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN
	-- Other	25.0% Subject to an import mark-up in accordance with Japan's Schedule to the WTO Agreement	TRQ	See TWQ-JP3 of Appendix A	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ
110419.119	- Other	112 yen/kg	MFN		MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN
	[2]Of triticale																								
	- Imported by Japanese Government according to Article 42 of the Law for Stabilization of Supply-Demand and Price of Staple Food (Law No. 113 of 1994), imported to be purchased and sold by Japanese Government in response to a joint application by seller to and purchaser from Japanese Government according to Article 43 of the Law or imported with certification of Minister of Agriculture, Forestry and Fisheries according to the cabinet order concerning wheat and others provided by the cabinet order provided in column 3 of paragraph 1 of Article 45 of the Law																								

TARIFF SCHEDULE OF JAPAN (HS2012)

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
110419.121	-- For the tariff rate quota in Japan's Schedule to the WTO Agreement	20.0% Subject to an import mark-up in accordance with Japan's Schedule to the WTO Agreement	MFN		MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN
	-- Other	20.0% Subject to an import mark-up in accordance with Japan's Schedule to the WTO Agreement	TRQ	See TWQ-JP3 of Appendix A	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ
110419.129	- Other	112 yen/kg	MFN		MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN
	2 Of maize (corn) or rice																								
110419.210	(1) Of maize (corn)	21.3%	B6		17.7 %	14.2 %	10.6 %	7.1%	3.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	(2) Of rice																								
	- Imported by Japanese Government according to Article 30 of the Law for Stabilization of Supply-Demand and Price of Staple Food (Law No. 113 of 1994), imported to be purchased and sold by Japanese Government in response to a joint application by seller to and purchaser from Japanese Government according to Article 31 of the Law, imported with certification of Minister of Agriculture, Forestry and Fisheries according to the cabinet order concerning rice and others provided by the cabinet order provided in column 3 of paragraph 1 of Article 34 of the Law																								

TARIFF SCHEDULE OF JAPAN (HS2012)

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
110419.250	-- For the tariff rate quota in Japan's Schedule to the WTO Agreement	25.0% Subject to an import mark-up in accordance with Japan's Schedule to the WTO Agreement	MFN		MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN
	-- Other	25.0% Subject to an import mark-up in accordance with Japan's Schedule to the WTO Agreement	TRQ	Treatment for United States, see CSQ-JP1 of Appendix A	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ
	-- Other	25.0% Subject to an import mark-up in accordance with Japan's Schedule to the WTO Agreement	TRQ	Treatment for Australia, see CSQ-JP2 of Appendix A	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ
110419.290	- Other	341 yen/kg	MFN		MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN
	3 Of barley																								

TARIFF SCHEDULE OF JAPAN (HS2012)

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
	- 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																								
110419.410	-- For the tariff rate quota in Japan's Schedule to the WTO Agreement	20.0% Subject to an import mark-up in accordance with Japan's Schedule to the WTO Agreement	MFN		MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN
	-- Other	20.0% Subject to an import mark-up in accordance with Japan's Schedule to the WTO Agreement	TRQ	See TWQ-JP6 of Appendix A	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ
110419.490	- Other	91 yen/kg	MFN		MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN
110419.300	4 Other	17.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Other worked grains (for example, hulled, pearled, sliced or kibbled)																								
110422.000	Of oats	12.0%	B11		10.9 %	9.8%	8.7%	7.6%	6.5%	5.4%	4.3%	3.2%	2.1%	1.0%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
1104.23	Of maize (corn)																								

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Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
110423.010	1 Intended for use in the manufacture of cornflakes	16.2%	B8		14.1 %	12.1 %	10.1 %	8.1%	6.0%	4.0%	2.0%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
110423.090	2 Other	18.0%	B6		15.0 %	12.0 %	9.0%	6.0%	3.0%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
1104.29	Of other cereals																								
	1 Of wheat or triticale																								
	[1]Of wheat																								
110429.111	- Imported by Japanese Government according to Article 42 of the Law for Stabilization of Supply-Demand and Price of Staple Food (Law No. 113 of 1994), imported to be purchased and sold by Japanese Government in response to a joint application by seller to and purchaser from Japanese Government according to Article 43 of the Law or imported with certification of Minister of Agriculture, Forestry and Fisheries according to the cabinet order concerning wheat and others provided by the cabinet order provided in column 3 of paragraph 1 of Article 45 of the Law																								
	-- For the tariff rate quota in Japan's Schedule to the WTO Agreement	25.0% Subject to an import mark-up in accordance with Japan's Schedule to the WTO Agreement	MFN		MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN
	-- Other	25.0% Subject to an import mark-up in accordance with Japan's Schedule to the WTO Agreement	TRQ	See TWQ-JP3 of Appendix A	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ

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Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
110429.119	- Other	90 yen/kg	MFN		MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN
	[2]Of triticale																								
110429.121	- Imported by Japanese Government according to Article 42 of the Law for Stabilization of Supply-Demand and Price of Staple Food (Law No. 113 of 1994), imported to be purchased and sold by Japanese Government in response to a joint application by seller to and purchaser from Japanese Government according to Article 43 of the Law or imported with certification of Minister of Agriculture, Forestry and Fisheries according to the cabinet order concerning wheat and others provided by the cabinet order provided in column 3 of paragraph 1 of Article 45 of the Law																								
	-- For the tariff rate quota in Japan's Schedule to the WTO Agreement	20.0% Subject to an import mark-up in accordance with Japan's Schedule to the WTO Agreement	MFN		MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN
	-- Other	20.0% Subject to an import mark-up in accordance with Japan's Schedule to the WTO Agreement	TRQ	See TWQ-JP3 of Appendix A	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ
110429.129	- Other	90 yen/kg	MFN		MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN
	2 Of rice																								

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Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
110429.250	- 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																								
	-- For the tariff rate quota in Japan's Schedule to the WTO Agreement	25.0% Subject to an import mark-up in accordance with Japan's Schedule to the WTO Agreement	MFN		MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN
	-- Other	25.0% Subject to an import mark-up in accordance with Japan's Schedule to the WTO Agreement	TRQ	Treatment for United States, see CSQ-JP1 of Appendix A	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ
	-- Other	25.0% Subject to an import mark-up in accordance with Japan's Schedule to the WTO Agreement	TRQ	Treatment for Australia, see CSQ-JP2 of Appendix A	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ
110429.290	- Other	341 yen/kg	MFN		MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN

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Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
	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 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																								
110429.410	-- For the tariff rate quota in Japan's Schedule to the WTO Agreement	20.0% Subject to an import mark-up in accordance with Japan's Schedule to the WTO Agreement	MFN		MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN
	-- Other	20.0% Subject to an import mark-up in accordance with Japan's Schedule to the WTO Agreement	TRQ	See TWQ-JP6 of Appendix A	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ
110429.490	- Other	111 yen/kg	MFN		MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN
	4 Other																								
110429.310	- Of buckwheat	17.0%	B6		14.1 %	11.3 %	8.5%	5.6%	2.8%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
110429.390	- Other	17.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

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Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
110430.000	Germ of cereals, whole, rolled, flaked or ground	17.0%	B6		14.1 %	11.3 %	8.5%	5.6%	2.8%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
11.05	Flour, meal, powder, flakes, granules and pellets of potatoes																								
110510.000	Flour, meal and powder	20.0%	B11		18.1 %	16.3 %	14.5 %	12.7 %	10.9 %	9.0%	7.2%	5.4%	3.6%	1.8%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
110520.000	Flakes, granules and pellets	20.0%	B6		16.6 %	13.3 %	10.0 %	6.6%	3.3%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
11.06	Flour, meal and powder of the dried leguminous vegetables of heading 07.13, of sago or of roots or tubers of heading 07.14 or of the products of Chapter 8																								
110610.000	Of the dried leguminous vegetables of heading 07.13	13.6%	B11		12.3 %	11.1 %	9.8%	8.6%	7.4%	6.1%	4.9%	3.7%	2.4%	1.2%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
1106.20	Of sago or of roots or tubers of heading 07.14																								
	- Of manioc																								
110620.110	-- For feeding purposes Note: The imports under this item are to be used as materials for fodder and feed under the supervision of the customs administration.	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
110620.190	-- Other	15.0%	B11		13.6 %	12.2 %	10.9 %	9.5%	8.1%	6.8%	5.4%	4.0%	2.7%	1.3%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
110620.200	- Other	21.3%	B6		17.7 %	14.2 %	10.6 %	7.1%	3.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
1106.30	Of the products of Chapter 8																								
	- Flour, meal and powder of bananas																								
110630.110	-- For feeding purposes Note: The imports under this item are to be used as materials for fodder and feed under the supervision of the customs administration.	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
110630.190	-- Other	15.0%	B6		12.5 %	10.0 %	7.5%	5.0%	2.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
110630.200	- Other	15.0%	B6		12.5 %	10.0 %	7.5%	5.0%	2.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

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Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
11.07	Malt, whether or not roasted																								
1107.10	Not roasted																								
	- 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 by relevant regulations which are effective at the time of import.																								
110710.011	-- Fumigated with peat	Free	MFN		MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN
110710.021	-- Other	Free	MFN		MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN
	- Other																								
110710.019	-- Fumigated with peat	21.30 yen/kg	B11		19.36 yen /kg	17.43 yen /kg	15.49 yen /kg	13.55 yen /kg	11.62 yen /kg	9.68 yen /kg	7.75 yen /kg	5.81 yen /kg	3.87 yen /kg	1.94 yen /kg	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
110710.029	-- Other	21.30 yen/kg	TRQ	Treatment for United States, see CSQ-JP8 of Appendix A	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ
110710.029	-- Other	21.30 yen/kg	TRQ	Treatment for Australia, see CSQ-JP9 of Appendix A	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ
110710.029	-- Other	21.30 yen/kg	TRQ	Treatment for Canada, see CSQ-JP10 of Appendix A	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ
110710.029	-- Other	21.30 yen/kg	MFN	Treatment for other Parties	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN

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Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
1107.20	Roasted																								
110720.010	- 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 by relevant regulations which are effective at the time of import.	Free	MFN		MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN
110720.020	- Other	21.30 yen/kg	TRQ	Treatment for United States, see CSQ-JP11 of Appendix A	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ
110720.020	- Other	21.30 yen/kg	TRQ	Treatment for Australia, see CSQ-JP12 of Appendix A	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ
110720.020	- Other	21.30 yen/kg	TRQ	Treatment for Canada, see CSQ-JP13 of Appendix A	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ
110720.020	- Other	21.30 yen/kg	MFN	Treatment for other Parties	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN
11.08	Starches; inulin																								
	Starches																								
1108.11	Wheat starch																								

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Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
	- 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																								
110811.010	-- For the tariff rate quota in Japan's Schedule to the WTO Agreement	25.0% Subject to an import mark-up in accordance with Japan's Schedule to the WTO Agreement	MFN		MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN
	-- Other	25.0% Subject to an import mark-up in accordance with Japan's Schedule to the WTO Agreement	TRQ	See TWQ-JP3 of Appendix A	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ
110811.090	- Other	134 yen/kg	MFN		MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN
1108.12	Maize (corn) starch																								

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
	- 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 by relevant regulations which are effective at the time of import (hereinafter in this heading or heading 19.01 referred to as "the Pooled Quota of starch or similar articles") Note: The annual tariff quota stipulated by a cabinet order ("the Pooled Quota of starch or similar articles") which shall not be less than 157,000 tons, includes items as follows; (1) Maize (corn) starch of subheading 1108.12 (2) Potato starch of subheading 1108.13 (3) Manioc (cassava) starch of subheading 1108.14 (4) Other starches of subheading 1108.19 (5) Inulin of subheading 1108.20 (6) Mixes and doughs for the preparation of bakers' wares of heading 19.05 of subheading 1901.20-1-(2)-D-(b) (7) Food preparations of subheading 1901.90-1-(2)-D-(b)																								
110812.010	-- For manufacturing starch sugar, dextrin, dextrin glue, dissolve starch, roasted starch or starch glue	25.0%	MFN		MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN
110812.020	-- Other	25.0%	JPR13		23.8 %	22.7 %	21.5 %	20.4 %	19.3 %	18.1 %	17.0 %	15.9 %	14.7 %	13.6 %	12.5 %	12.5 %	12.5 %	12.5 %	12.5 %	12.5 %	12.5 %	12.5 %	12.5 %	12.5 %	12.5 %
110812.090	- Other	119 yen/kg	TRQ	Treatment for United States, see TWQ-JP33 and CSQ-JP23 of Appendix A	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ
110812.090	- Other	119 yen/kg	TRQ	Treatment for other Parties, see TWQ-JP33 of Appendix A	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ
1108.13	Potato starch																								
	- For "the Pooled Quota of starch or similar articles"																								
110813.010	-- For manufacturing starch sugar, dextrin, dextrin glue, dissolve starch, roasted starch or starch glue	25.0%	MFN		MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
110813.020	-- Other	25.0%	MFN		MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN
110813.090	- Other	119 yen/kg	TRQ	Treatment for United States, see TWQ-JP33 and CSQ-JP23 of Appendix A	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ
110813.090	- Other	119 yen/kg	TRQ	Treatment for other Parties, see TWQ-JP33 of Appendix A	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ
1108.14	Manioc (cassava) starch																								
	- For "the Pooled Quota of starch or similar articles"																								
110814.010	-- For manufacturing starch sugar, dextrin, dextrin glue, dissolve starch, roasted starch or starch glue	25.0%	MFN		MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN
110814.020	-- Other	25.0%	MFN		MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN
110814.090	- Other	119 yen/kg	TRQ	See TWQ-JP33 of Appendix A	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ
1108.19	Other starches																								
	- Sago starch																								
	-- For "the Pooled Quota of starch or similar articles"																								
110819.011	--- For manufacturing starch sugar, dextrin, dextrin glue, dissolve starch, roasted starch or starch glue	25.0%	MFN		MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN

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Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
110819.012	--- Other	25.0%	MFN		MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN
110819.019	-- Other	119 yen/kg	TRQ	See TWQ-JP33 of Appendix A	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ
	- Other																								
	-- For "the Pooled Quota of starch or similar articles"																								
110819.091	--- For manufacturing starch sugar, dextrin, dextrin glue, dissolve starch, roasted starch or starch glue	25.0%	MFN		MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN
110819.092	--- Other	25.0%	MFN		MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN
110819.099	-- Other	119 yen/kg	TRQ	See TWQ-JP33 of Appendix A	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ
1108.20	Inulin																								
110820.010	- For "the Pooled Quota of starch or similar articles"	25.0%	MFN		MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN
110820.090	- Other	119 yen/kg	TRQ	Treatment for United States, see TWQ-JP33 and CSQ-JP24 of Appendix A	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ
110820.090	- Other	119 yen/kg	TRQ	Treatment for Chile, see TWQ-JP33 and CSQ-JP25 of Appendix A	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ

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Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
110820.090	- Other	119 yen/kg	TRQ	Treatment for other Parties, see TWQ-JP33 of Appendix A	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ
11.09																									
110900.000	Wheat gluten, whether or not dried	21.3%	B11		19.3 %	17.4 %	15.4 %	13.5 %	11.6 %	9.6%	7.7%	5.8%	3.8%	1.9%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

TARIFF SCHEDULE OF JAPAN (HS2012)

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
	Chapter 12 Oil seeds and oleaginous fruits; miscellaneous grains, seeds and fruit; industrial or medicinal plants; straw and fodder																								
12.01	Soya beans, whether or not broken																								
1201.10	Seed																								
120110.010	- Of yellowish white	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
120110.090	- Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
1201.90	Other																								
120190.010	- Of yellowish white	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
120190.090	- Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
12.02	Ground-nuts, not roasted or otherwise cooked, whether or not shelled or broken																								
1202.30	Seed																								
	- For the quantity (quota) within the limits of a tariff quota stipulated by a cabinet order which is effective at the time of import and under the conditions set by relevant regulations which are effective at the time of import (in this subheading and subheading 1202.41 and subheading 1202.42 referred to as "the Pooled Quota") on the basis of 75,000 ton in consideration of the quantity of prospective domestic demand in the current year with deduction of the quantity of prospective domestic production, international market situation and other relevant conditions																								
120230.011	-- In shell	10.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
120230.019	-- Shelled, whether or not broken	10.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	- Other																								

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Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
120230.091	-- In shell	617 yen/kg	B8		539.88 yen/kg	462.75 yen/kg	385.63 yen/kg	308.50 yen/kg	231.38 yen/kg	154.25 yen/kg	77.13 yen/kg	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
120230.099	-- Shelled, whether or not broken	617 yen/kg	B8		539.88 yen/kg	462.75 yen/kg	385.63 yen/kg	308.50 yen/kg	231.38 yen/kg	154.25 yen/kg	77.13 yen/kg	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Other																								
1202.41	In shell																								
120241.010	- For oil extraction Note: The imports under this item are to be used as materials for oil extraction under the supervision of the customs administration.	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	- Other																								
120241.091	-- For "the Pooled Quota"	10.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
120241.099	-- Other	617 yen/kg	B8		539.88 yen/kg	462.75 yen/kg	385.63 yen/kg	308.50 yen/kg	231.38 yen/kg	154.25 yen/kg	77.13 yen/kg	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
1202.42	Shelled, whether or not broken																								
120242.010	- For oil extraction Note: The imports under this item are to be used as materials for oil extraction under the supervision of the customs administration.	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	- Other																								
120242.091	-- For "the Pooled Quota"	10.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
120242.099	-- Other	617 yen/kg	B8		539.88 yen/kg	462.75 yen/kg	385.63 yen/kg	308.50 yen/kg	231.38 yen/kg	154.25 yen/kg	77.13 yen/kg	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

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Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
12.03																									
120300.000	Copra	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
12.04																									
120400.000	Linseed, whether or not broken	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
12.05	Rape or colza seeds, whether or not broken																								
120510.000	Low erucic acid rape or colza seeds	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
120590.000	Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
12.06																									
120600.000	Sunflower seeds, whether or not broken	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
12.07	Other oil seeds and oleaginous fruits, whether or not broken																								
120710.000	Palm nuts and kernels	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Cotton seeds																								
120721.000	Seed	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
120729.000	Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
120730.000	Castor oil seeds	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
120740.000	Sesamum seeds	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
120750.000	Mustard seeds	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
120760.000	Safflower (*Carthamus tinctorius*) seeds	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

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Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
120770.000	Melon seeds	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Other																								
120791.000	Poppy seeds	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
1207.99	Other																								
120799.010	- Hemp seeds	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
120799.090	- Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
12.08	Flours and meals of oil seeds or oleaginous fruits, other than those of mustard																								
120810.000	Of soya beans	4.2%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
120890.000	Other	4.2%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
12.09	Seeds, fruit and spores, of a kind used for sowing																								
120910.000	Sugar beet seeds	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Seeds of forage plants																								
120921.000	Lucerne (alfalfa) seeds	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
120922.000	Clover (*Trifolium spp.*) seeds	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
120923.000	Fescue seeds	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
120924.000	Kentucky blue grass (*Poa pratensis L.*) seeds	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
120925.000	Rye grass (*Lolium multiflorum Lam., Lolium perenne L.*) seeds	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
1209.29	Other																								

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120929.010	- Timothy grass seeds	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
120929.090	- Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
120930.000	Seeds of herbaceous plants cultivated principally for their flowers	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Other																								
1209.91	Vegetable seeds																								
120991.010	- Radish seeds	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
120991.090	- Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
120999.000	Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
12.10	Hop cones, fresh or dried, whether or not ground, powdered or in the form of pellets; lupulin																								
121010.000	Hop cones, neither ground nor powdered nor in the form of pellets	4.3%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
1210.20	Hop cones, ground, powdered or in the form of pellets; lupulin																								
121020.100	- Hop cones	4.3%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
121020.200	- Lupulin	3.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
12.11	Plants and parts of plants (including seeds and fruits), of a kind used primarily in perfumery, in pharmacy or for insecticidal, fungicidal or similar purposes, fresh or dried, whether or not cut, crushed or powdered																								
121120.000	Ginseng roots	4.3%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
121130.000	Coca leaf	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
121140.000	Poppy straw	3.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

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Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
1211.90	Other																								
	1 Jaborandi leaves, patchouli leaves, senna leaves, bear berry leaves, nux vomica, cubebs, colocynth pulp, colchicum seeds, tonka beans, strophanthus seeds, seeds of Plantago psyllium, cinchona bark, condurango bark, cascara sagrada, ipecac root, stem and roots of plants of the genus *Gentiana* , senega root, polygala, nard or spike nard, calumba root, squill, jalap root, derris root, Indian serpentine root, aristolochia root, bletilla root, cube root, wormseed, similar vegetable products of a kind used for extracting santonin, ephedra (ma-huang), aloes wood, sophora flower, rhubarb and liquorice roots																								
121190.110	- Wormseed and similar vegetable products of a kind used for extracting santonin, ephedra (ma-huang), aloes wood	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
121190.120	- Liquorice roots	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
121190.190	- Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
121190.700	2 Pyrethrum	12.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
121190.600	3 Cannabis plant	3.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	4 Other																								
	(1) Stem, bark and roots and goods set out in the Additional Note 1 to Chapter 12 in Annex to the Customs Tariff Law (Law No. 54 of 1910), dried, other than crushed or powdered																								
121190.931	- Goods set out in the Additional Note 1 to Chapter 12 in Annex to the Customs Tariff Law (Law No. 54 of 1910)	2.5%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
121190.939	- Other	2.5%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	(2) Other																								
121190.991	- Sandal woods	2.5%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

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Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
121190.992	- Job's tears	3.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
121190.999	- Other	2.5%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
12.12	Locust beans, seaweeds and other algae. sugar beet and sugar cane, fresh, chilled, frozen or dried, whether or not ground; fruit stones and kernels and other vegetable products (including unroasted chicory roots of the variety *Cichorium intybus sativum*) of a kind used primarily for human consumption, not elsewhere specified or included																								
	Seaweeds and other algae																								
1212.21	Fit for human consumption																								
121221.100	1 Formed into rectangular (including square) papery sheets not more than 430 cm²/piece	1.50 yen/piece	JPR14		1.28 yen /piece	1.28 yen /piece	1.28 yen /piece	1.28 yen /piece	1.28 yen /piece	1.28 yen /piece	1.28 yen /piece	1.28 yen /piece	1.28 yen /piece	1.28 yen /piece	1.28 yen /piece	1.28 yen /piece	1.28 yen /piece	1.28 yen /piece	1.28 yen /piece	1.28 yen /piece	1.28 yen /piece	1.28 yen /piece	1.28 yen /piece	1.28 yen /piece	1.28 yen /piece
121221.200	2 *Porphyra spp.* and other seaweeds mixed with *Porphyra spp.* other than those specified in 1 above	40.0%	JPR14		34.0 %	34.0 %	34.0 %	34.0 %	34.0 %	34.0 %	34.0 %	34.0 %	34.0 %	34.0 %	34.0 %	34.0 %	34.0 %	34.0 %	34.0 %	34.0 %	34.0 %	34.0 %	34.0 %	34.0 %	34.0 %
	3 Other																								
121221.310	- Hijiki (*Hizikia fusiformis*)	10.5%	JPR14		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%	8.9%	8.9%	8.9%	8.9%	8.9%	8.9%
	- Wakame (*Undaria pinnatifida*)																								
121221.321	-- Dried	10.5%	JPR14		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%	8.9%	8.9%	8.9%	8.9%	8.9%	8.9%
	-- Other																								
121221.322	--- Preserved in normal temperature	10.5%	JPR14		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%	8.9%	8.9%	8.9%	8.9%	8.9%	8.9%
121221.329	--- Other	10.5%	JPR14		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%	8.9%	8.9%	8.9%	8.9%	8.9%	8.9%
121221.390	- Other	15.0%	JPR14		12.7 %	12.7 %	12.7 %	12.7 %	12.7 %	12.7 %	12.7 %	12.7 %	12.7 %	12.7 %	12.7 %	12.7 %	12.7 %	12.7 %	12.7 %	12.7 %	12.7 %	12.7 %	12.7 %	12.7 %	12.7 %

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1212.29	Other																								
	1 *Gloiopeltis spp., Porphyra spp., Enteromorpha spp., Monostroma spp., Kjellmaniella spp. or Laminaria spp.*																								
121229.110	- Of *Gloiopeltis spp* .	3.5%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
121229.190	- Other	3.5%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																								
	- Tengusa (*Gelidiaceae*) and other seaweeds of a kind used for manufacturing agar-agar																								
121229.211	-- Of *Gelidiaceae* (Tengusa family)	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
121229.219	-- Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
121229.290	- Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Other																								
121291.000	Sugar beet	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
121292.000	Locust beans (carob)	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
121293.000	Sugar cane	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
121294.000	Chicory roots	9.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
1212.99	Other																								
	1 Tubers of konnyaku (*Amorphophalus*), whether or not cut, dried or powdered																								

TARIFF SCHEDULE OF JAPAN (HS2012)

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
121299.110	- For the quantity (quota) within the limits of a tariff quota stipulated by a cabinet order which is effective at the time of import and under the conditions set by relevant regulations which are effective at the time of import on the basis of 267 ton (equivalent quantity to rude flour converted by the way stipulated by a cabinet order), and also in consideration of the quantity of prospective domestic demand in the current year with deduction of the quantity of prospective domestic production and international market situation and other relevant conditions	40.0%	MFN		MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN
121299.190	- Other	2,796 yen/kg	JPR16		2,726.10 yen /kg	2,656.20 yen /kg	2,586.30 yen /kg	2,516.40 yen /kg	2,446.50 yen /kg	2,376.60 yen /kg	2,376.60 yen /kg	2,376.60 yen /kg	2,376.60 yen /kg	2,376.60 yen /kg	2,376.60 yen /kg	2,376.60 yen /kg	2,376.60 yen /kg	2,376.60 yen /kg	2,376.60 yen /kg	2,376.60 yen /kg	2,376.60 yen /kg	2,376.60 yen /kg	2,376.60 yen /kg	2,376.60 yen /kg	2,376.60 yen /kg
	2 Other																								
121299.910	- Apricot, peach (including nectarine) or plum stones and kernels	3.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
121299.990	- Other	3.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
12.13																									
121300.000	Cereal straw and husks, unprepared, whether or not chopped, ground, pressed or in the form of pellets	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
12.14	Swedes, mangolds, fodder roots, hay, lucerne (alfalfa), clover, sainfoin, forage kale, lupines, vetches and similar forage products, whether or not in the form of pellets																								
121410.000	Lucerne (alfalfa) meal and pellets	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
1214.90	Other																								
121490.010	- In cube	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
121490.090	- Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

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Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
	Chapter 13 Lac; gums, resins and other vegetable saps and extracts																								
13.01	Lac; natural gums, resins, gum-resins and oleoresins (for example, balsams)																								
130120.000	Gum Arabic	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
1301.90	Other																								
130190.100	1 Shellac and other refined lac	17.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																								
130190.910	- Seed lac	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
130190.920	- Other lac	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
130190.990	- Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
13.02	Vegetable saps and extracts; pectic substances, pectinates and pectates; agar-agar and other mucilages and thickeners, whether or not modified, derived from vegetable products																								
	Vegetable saps and extracts																								
130211.000	Opium	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
130212.000	Of liquorice	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
130213.000	Of hops	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
1302.19	Other																								
	1 Bases for beverage																								
130219.110	(1) Obtained from a single material of vegetable origin	10.0%	B6		8.3%	6.6%	5.0%	3.3%	1.6%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

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Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
130219.120	(2) Other	16.5%	B8		14.4 %	12.3 %	10.3 %	8.2%	6.1%	4.1%	2.0%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Of pyrethrum or of the roots of plants containing rotenone																								
130219.310	(1) Pyrethrum extract	6.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
130219.390	(2) Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	3 Other																								
130219.210	(1) Urushi (Japan lacquer) , crude	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
130219.220	(2) Extracts or tincture of cannabis and crude cocaine	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	(3) Other																								
130219.231	A Of an alcoholic strength by volume of 50% vol. or higher	6.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
130219.239	B Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
130220.000	Pectic substances, pectinates and pectates	3.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Mucilages and thickeners, whether or not modified, derived from vegetable products																								
130231.000	Agar-agar	112 yen/kg	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
1302.32	Mucilages and thickeners, whether or not modified, derived from locust beans, locust bean seeds or guar seeds																								
130232.010	- Locust bean gum	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
130232.090	- Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

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Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
130239.000	Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

TARIFF SCHEDULE OF JAPAN (HS2012)

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
	Chapter 14 Vegetable plaiting materials; vegetable products not elsewhere specified or included																								
14.01	Vegetable materials of a kind used primarily for plaiting (for example, bamboos, rattans, reeds, rushes, osier, raffia, cleaned, bleached or dyed cereal straw, and lime bark)																								
140110.000	Bamboos	8.5%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
140120.000	Rattans	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
1401.90	Other																								
140190.100	1 Rushes, Shichitoi (*Cyperus tegetiformis*) and Wanguru (*Cyperus exaltatus*)	8.5%	B6		7.0%	5.6%	4.2%	2.8%	1.4%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																								
140190.210	(1) Kudzu vine	3.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
140190.290	(2) Other	3.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
14.04	Vegetable products not elsewhere specified or included																								
140420.000	cotton linters	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
1404.90	Other																								
	1 Vegetable materials of a kind used primarily as stuffing or as padding, whether or not put up as a layer with or without supporting material, vegetable materials of a kind used primarily in brooms or in brushes, whether or not in hanks or bundles, raw vegetable materials of a kind used primarily in dyeing or tanning, residues resulting from extraction of pyrethrum extract, gampi, nuts (including their shells, whether or not ground), and hard seeds and pips																								
140490.110	- Vegetable materials of a kind used primarily as stuffing or as padding (for example, kapok, vegetable hair and eel-grass), whether or not put up as a layer with or without supporting material	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

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Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
140490.120	- Vegetable materials of a kind used primarily in brooms or in brushes (for example, broom-corn, piassava, couch-grass and istle), whether or not in hanks or bundles	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
140490.130	- Raw vegetable materials of a kind used primarily in dyeing or tanning	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
140490.140	- Residues resulting from extraction of pyrethrum extract	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
140490.200	- Gampi, nuts (including their shells, whether or not ground), and hard seeds and pips	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
140490.300	2 Of *Machilus thunbergii* or of loofah	6.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
140490.410	3 Mizugoke (Sphagnum moss)	3.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	4 Other																								
	- Leaves of Kashiwa or Sarutori Ibara																								
140490.491	-- Leaves of Kashiwa (*Quercus dentata*)	6.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
140490.492	-- Leaves of Sarutori Ibara (*Smilax China L.*)	6.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
140490.499	- Other	6.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

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Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
	SECTION III ANIMAL OR VEGETABLE FATS AND OILS AND THEIR CLEAVAGE PRODUCTS; PREPARED EDIBLE FATS; ANIMAL OR VEGETABLE WAXES																								
	Chapter 15 Animal or vegetable fats and oils and their cleavage products; prepared edible fats; animal or vegetable waxes																								
15.01	Pig fat (including lard) and poultry fat, other than that of heading 02.09 or 15.03																								
1501.10	Lard																								
150110.100	1 Of an acid value exceeding 1.3	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
150110.200	2 Other	8.50 yen/kg	B6		7.08 yen /kg	5.67 yen /kg	4.25 yen /kg	2.83 yen /kg	1.42 yen /kg	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
1501.20	Other pig fat																								
150120.100	1 Of an acid value exceeding 1.3	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
150120.200	2 Other	8.50 yen/kg	B6		7.08 yen /kg	5.67 yen /kg	4.25 yen /kg	2.83 yen /kg	1.42 yen /kg	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
150190.000	Other	6.4%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
15.02	Fats of bovine animals, sheep or goats, other than those of heading 15.03																								
1502.10	Tallow																								
150210.010	- Of bovine animals	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
150210.090	- Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
1502.90	Other																								
150290.010	- Of bovine animals	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
150290.090	- Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

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Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
15.03																									
150300.000	Lard stearin, lard oil, oleostearin, oleo-oil and tallow oil, not emulsified or mixed or otherwise prepared	4.3%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
15.04	Fats and oils and their fractions, of fish or marine mammals, whether or not refined, but not chemically modified																								
150410.000	Fish-liver oils and their fractions	3.5%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
150420.000	Fats and oils and their fractions, of fish, other than liver oils	7.0% or 4.20 yen/kg, whichever is the greater	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
1504.30	Fats and oils and their fractions, of marine mammals																								
150430.010	1 Whale oil	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
150430.090	2 Other	3.5%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
15.05																									
1505.00	Wool grease and fatty substances derived therefrom (including lanolin)																								
150500.100	1 Wool grease, crude	1.2%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
150500.200	2 Other	3.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
15.06																									
150600.000	Other animal fats and oils and their fractions, whether or not refined, but not chemically modified	6.4%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
15.07	Soya-bean oil and its fractions, whether or not refined, but not chemically modified																								
1507.10	Crude oil, whether or not degummed																								

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Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
150710.100	1 Of an acid value exceeding 0.6	10.90 yen/kg	B6		9.08 yen /kg	7.27 yen /kg	5.45 yen /kg	3.63 yen /kg	1.82 yen /kg	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
150710.200	2 Other	13.20 yen/kg	B6		11 yen /kg	8.80 yen /kg	6.60 yen /kg	4.40 yen /kg	2.20 yen /kg	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
150790.000	Other	13.20 yen/kg	B6		11 yen /kg	8.80 yen /kg	6.60 yen /kg	4.40 yen /kg	2.20 yen /kg	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
15.08	Ground-nut oil and its fractions, whether or not refined, but not chemically modified																								
1508.10	Crude oil																								
150810.100	1 Of an acid value exceeding 0.6	8.50 yen/kg	B11		7.73 yen /kg	6.95 yen /kg	6.18 yen /kg	5.41 yen /kg	4.64 yen /kg	3.86 yen /kg	3.09 yen /kg	2.32 yen /kg	1.55 yen /kg	0.77 yen /kg	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
150810.200	2 Other	10.40 yen/kg	B11		9.45 yen /kg	8.51 yen /kg	7.56 yen /kg	6.62 yen /kg	5.67 yen /kg	4.73 yen /kg	3.78 yen /kg	2.84 yen /kg	1.89 yen /kg	0.95 yen /kg	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
150890.000	Other	10.40 yen/kg	B11		9.45 yen /kg	8.51 yen /kg	7.56 yen /kg	6.62 yen /kg	5.67 yen /kg	4.73 yen /kg	3.78 yen /kg	2.84 yen /kg	1.89 yen /kg	0.95 yen /kg	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
15.09	Olive oil and its fractions, whether or not refined, but not chemically modified																								
150910.000	Virgin	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
150990.000	Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
15.10																									
151000.000	Other oils and their fractions, obtained solely from olives, whether or not refined, but not chemically modified, including blends of these oils or fractions with oils or fractions of heading 15.09	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
15.11	Palm oil and its fractions, whether or not refined, but not chemically modified																								

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Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
151110.000	Crude oil	3.5%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
1511.90	Other																								
151190.010	1 Palm stearin	2.5%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
151190.090	2 Other	3.5%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
15.12	Sunflower-seed, safflower or cotton-seed oil and fractions thereof, whether or not refined, but not chemically modified																								
	Sunflower-seed or safflower oil and fractions thereof																								
1512.11	Crude oil																								
	1 Of an acid value exceeding 0.6																								
151211.110	- Sunflower-seed oil	8.50 yen/kg	B6		7.08 yen /kg	5.67 yen /kg	4.25 yen /kg	2.83 yen /kg	1.42 yen /kg	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
151211.210	- Safflower oil	8.50 yen/kg	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																								
151211.120	- Sunflower-seed oil	10.40 yen/kg	B6		8.67 yen /kg	6.93 yen /kg	5.20 yen /kg	3.47 yen /kg	1.73 yen /kg	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
151211.220	- Safflower oil	10.40 yen/kg	B6		8.67 yen /kg	6.93 yen /kg	5.20 yen /kg	3.47 yen /kg	1.73 yen /kg	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
1512.19	Other																								
151219.010	- Sunflower-seed oil and its fractions	10.40 yen/kg	B6		8.67 yen /kg	6.93 yen /kg	5.20 yen /kg	3.47 yen /kg	1.73 yen /kg	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
151219.090	- Safflower oil and its fractions	10.40 yen/kg	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

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Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
	Cotton-seed oil and its fractions																								
1512.21	Crude oil, whether or not gossypol has been removed																								
151221.010	- Used for the manufacture of canned fish or shellfish for export	Exemption	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
151221.090	- Other	8.50 yen/kg	B6		7.08 yen /kg	5.67 yen /kg	4.25 yen /kg	2.83 yen /kg	1.42 yen /kg	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
1512.29	Other																								
151229.010	- Used for the manufacture of canned fish or shellfish for export	Exemption	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
151229.090	- Other	8.50 yen/kg	B9		7.56 yen /kg	6.61 yen /kg	5.67 yen /kg	4.72 yen /kg	3.78 yen /kg	2.83 yen /kg	1.89 yen /kg	0.94 yen /kg	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
15.13	Coconut (copra), palm kernel or babassu oil and fractions thereof, whether or not refined, but not chemically modified																								
	Coconut (copra) oil and its fractions																								
151311.000	Crude oil	4.5% or 5 yen/kg, whichever is the greater	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
151319.000	Other	4.5% or 5 yen/kg, whichever is the greater	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Palm kernel or babassu oil and fractions thereof																								
1513.21	Crude oil																								
151321.100	1 Palm kernel oil	4.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
	2 Babassu oil																								
151321.210	(1) Of an acid value exceeding 0.6	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
151321.220	(2) Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
1513.29	Other																								
151329.100	1 Palm kernel oil and its fractions	4.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
151329.200	2 Babassu oil and its fractions	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
15.14	Rape, colza or mustard oil and fractions thereof, whether or not refined, but not chemically modified																								
	Low erucic acid rape or colza oil and its fractions																								
1514.11	Crude oil																								
151411.100	1 Of an acid value exceeding 0.6	10.90 yen/kg	B6		9.08 yen /kg	7.27 yen /kg	5.45 yen /kg	3.63 yen /kg	1.82 yen /kg	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
151411.200	2 Other	13.20 yen/kg	B6		11 yen /kg	8.80 yen /kg	6.60 yen /kg	4.40 yen /kg	2.20 yen /kg	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
151419.000	Other	13.20 yen/kg	B6		11 yen /kg	8.80 yen /kg	6.60 yen /kg	4.40 yen /kg	2.20 yen /kg	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Other																								
1514.91	Crude oil																								
151491.100	1 Of an acid value exceeding 0.6	10.90 yen/kg	B6		9.08 yen /kg	7.27 yen /kg	5.45 yen /kg	3.63 yen /kg	1.82 yen /kg	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
151491.200	2 Other	13.20 yen/kg	B6		11 yen /kg	8.80 yen /kg	6.60 yen /kg	4.40 yen /kg	2.20 yen /kg	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

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Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
151499.000	Other	13.20 yen/kg	B6		11 yen /kg	8.80 yen /kg	6.60 yen /kg	4.40 yen /kg	2.20 yen /kg	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
15.15	Other fixed vegetable fats and oils (including jojoba oil) and their fractions, whether or not refined, but not chemically modified																								
	Linseed oil and its fractions																								
151511.000	Crude oil	5.0% or 5.50 yen/kg, whichever is the greater	B6		4.1% or 4.58 yen /kg, which-ever is the great-er	3.3% or 3.67 yen /kg, which-ever is the great-er	2.5% or 2.75 yen /kg, which-ever is the great-er	1.6% or 1.83 yen /kg, which-ever is the great-er	0.8% or 0.92 yen /kg, which-ever is the great-er	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
151519.000	Other	5.0% or 5.50 yen/kg, whichever is the greater	B6		4.1% or 4.58 yen /kg, which-ever is the great-er	3.3% or 3.67 yen /kg, which-ever is the great-er	2.5% or 2.75 yen /kg, which-ever is the great-er	1.6% or 1.83 yen /kg, which-ever is the great-er	0.8% or 0.92 yen /kg, which-ever is the great-er	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Maize (corn) oil and its fractions																								
1515.21	Crude oil																								
151521.100	1 Of an acid value exceeding 0.6	5 yen/kg	B11		4.55 yen /kg	4.09 yen /kg	3.64 yen /kg	3.18 yen /kg	2.73 yen /kg	2.27 yen /kg	1.82 yen /kg	1.36 yen /kg	0.91 yen /kg	0.45 yen /kg	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
151521.200	2 Other	10.40 yen/kg	B11		9.45 yen /kg	8.51 yen /kg	7.56 yen /kg	6.62 yen /kg	5.67 yen /kg	4.73 yen /kg	3.78 yen /kg	2.84 yen /kg	1.89 yen /kg	0.95 yen /kg	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
151529.000	Other	10.40 yen/kg	B11		9.45 yen /kg	8.51 yen /kg	7.56 yen /kg	6.62 yen /kg	5.67 yen /kg	4.73 yen /kg	3.78 yen /kg	2.84 yen /kg	1.89 yen /kg	0.95 yen /kg	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
151530.000	Castor oil and its fractions	4.5%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

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Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
1515.50	Sesame oil and its fractions																								
151550.100	1 Of an acid value exceeding 0.6	8.50 yen/kg	B6		7.08 yen /kg	5.67 yen /kg	4.25 yen /kg	2.83 yen /kg	1.42 yen /kg	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
151550.200	2 Other	10.40 yen/kg	B8		9.10 yen /kg	7.80 yen /kg	6.50 yen /kg	5.20 yen /kg	3.90 yen /kg	2.60 yen /kg	1.30 yen /kg	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
1515.90	Other																								
	1 Oiticica oil and its fractions, tung oil and its fractions																								
151590.110	- Tung oil and its fractions	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
151590.190	- Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Camellia oil, Urushi wax and Haze wax and their fractions																								
151590.200	- Camellia oil and its fractions	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
151590.300	- Urushi wax and Haze wax and their fractions	4.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
151590.600	3 Jojoba oil and its fractions	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	4 Other																								
	(1) Of an acid value exceeding 0.6																								
151590.410	- Rice bran oil and its fractions	8.50 yen/kg	B11		7.73 yen /kg	6.95 yen /kg	6.18 yen /kg	5.41 yen /kg	4.64 yen /kg	3.86 yen /kg	3.09 yen /kg	2.32 yen /kg	1.55 yen /kg	0.77 yen /kg	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
151590.510	- Other	8.50 yen/kg	B4		6.38 yen /kg	4.25 yen /kg	2.13 yen /kg	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	(2) Other																								

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Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
151590.420	- Rice bran oil and its fractions	10.40 yen/kg	B11		9.45 yen /kg	8.51 yen /kg	7.56 yen /kg	6.62 yen /kg	5.67 yen /kg	4.73 yen /kg	3.78 yen /kg	2.84 yen /kg	1.89 yen /kg	0.95 yen /kg	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
151590.520	- Other	10.40 yen/kg	B4		7.80 yen /kg	5.20 yen /kg	2.60 yen /kg	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
15.16	Animal or vegetable fats and oils and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised, whether or not refined, but not further prepared																								
151610.000	Animal fats and oils and their fractions	4.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
1516.20	Vegetable fats and oils and their fractions																								
151620.010	- Hydrogenated castor oil	3.5%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
151620.090	- Other	3.5%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
15.17	Margarine; edible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this Chapter, other than edible fats or oils or their fractions of heading 15.16																								
151710.000	Margarine, excluding liquid margarine	29.8%	B6		24.8 %	19.8 %	14.9 %	9.9%	4.9%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
1517.90	Other																								
	1 Mixtures of animal fats and oils and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised, whether or not refined, but not further prepared, not otherwise prepared																								
151790.110	(1) Partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised	4.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
151790.190	(2) Other	6.4%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
	2 Mixtures of vegetable fats and oils and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised, whether or not refined, but not further prepared, not otherwise prepared																								
151790.210	(1) Partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised	3.5%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
151790.290	(2) Other	13.20 yen/kg	B11		12 yen /kg	10.80 yen /kg	9.60 yen /kg	8.40 yen /kg	7.20 yen /kg	6 yen /kg	4.80 yen /kg	3.60 yen /kg	2.40 yen /kg	1.20 yen /kg	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
151790.300	3 Oils of a kind used as mould release	2.9%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
151790.400	4 Shortening	12.8%	B6		10.6 %	8.5%	6.4%	4.2%	2.1%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
151790.900	5 Other	21.3%	B6		17.7 %	14.2 %	10.6 %	7.1%	3.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
15.18																									
151800.000	Animal or vegetable fats and oils and their fractions, boiled, oxidised, dehydrated, sulphurised, blown, polymerised by heat in vacuum or in inert gas or otherwise chemically modified, excluding those of heading 15.16; inedible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this Chapter, not elsewhere specified or included	2.5%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
15.20																									
152000.000	Glycerol, crude; glycerol waters and glycerol lyes	5.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
15.21	Vegetable waxes (other than triglycerides), beeswax, other insect waxes and spermaceti, whether or not refined or coloured																								
1521.10	Vegetable waxes																								
152110.010	- Carnauba wax	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
152110.090	- Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

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Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
1521.90	Other																								
	1 Beeswax or spermaceti																								
152190.010	- Beeswax	12.8%	B6		10.6 %	8.5%	6.4%	4.2%	2.1%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
152190.091	- Spermaceti	5.3%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
152190.099	2 Other	4.5%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
15.22																									
1522.00	Degras; residues resulting from the treatment of fatty substances or animal or vegetable waxes																								
152200.100	1 Degras	4.5%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
152200.200	2 Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

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Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
	SECTION IV PREPARED FOODSTUFFS; BEVERAGES, SPIRITS AND VINEGAR; TOBACCO AND MANUFACTURED TOBACCO SUBSTITUTES																								
	Chapter 16 Preparations of meat, of fish or of crustaceans, molluscs or other aquatic invertebrates																								
16.01																									
160100.000	Sausages and similar products, of meat, meat offal or blood; food preparations based on these products	10.0%	B6		8.3%	6.6%	5.0%	3.3%	1.6%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
16.02	Other prepared or preserved meat, meat offal or blood																								
160210.000	Homogenised preparations	21.3%	B16		19.9%	18.6%	17.3%	15.9%	14.6%	13.3%	11.9%	10.6%	9.3%	7.9%	6.6%	5.3%	3.9%	2.6%	1.3%	Free	Free	Free	Free	Free	Free
1602.20	Of liver of any animal																								
160220.010	1 Of bovine animals or swine	21.3%	B16		19.9%	18.6%	17.3%	15.9%	14.6%	13.3%	11.9%	10.6%	9.3%	7.9%	6.6%	5.3%	3.9%	2.6%	1.3%	Free	Free	Free	Free	Free	Free
	2 Other																								
160220.091	- In airtight containers	6.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
160220.099	- Other	6.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Of poultry of heading 01.05																								
1602.31	Of turkeys																								
160231.100	1 Guts, bladders and stomachs, whole and pieces thereof, simply boiled in water	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																								
160231.210	(1) Containing meat or meat offal of bovine animals or swine	21.3%	B11		19.3%	17.4%	15.4%	13.5%	11.6%	9.6%	7.7%	5.8%	3.8%	1.9%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
160231.290	(2) Other	6.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

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Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
1602.32	Of fowls of the species *Gallus domesticus*																								
160232.100	1 Guts, bladders and stomachs, whole and pieces thereof, simply boiled in water	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																								
160232.210	(1) Containing meat or meat offal of bovine animals or swine	21.3%	B11		19.3 %	17.4 %	15.4 %	13.5 %	11.6 %	9.6%	7.7%	5.8%	3.8%	1.9%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
160232.290	(2) Other	6.0%	JPB6*		4.8%	3.8%	2.8%	1.9%	0.9%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
1602.39	Other																								
160239.100	1 Guts, bladders and stomachs, whole and pieces thereof, simply boiled in water	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																								
160239.210	(1) Containing meat or meat offal of bovine animals or swine	21.3%	B11		19.3 %	17.4 %	15.4 %	13.5 %	11.6 %	9.6%	7.7%	5.8%	3.8%	1.9%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
160239.290	(2) Other	6.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Of swine																								
1602.41	Hams and cuts thereof																								
	1 Ham or bacon, excluding those sterilized, pressed and formed ham consisting of meat or meat offal of swine and binding materials, other prepared or preserved products consisting solely of meat or meat offal of swine, a piece of which weighs not less than 10 g, whether or not containing seasonings, spices or similar ingredients																								

TARIFF SCHEDULE OF JAPAN (HS2012)

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
160241.011	(1) Each kilogramme, not more than the gate price of processed meat of swine, in value for customs duty	Per each kilogramme, the difference between the value obtained by multiplying the standard import price of processed pig by 1.5 and the value obtained by multiplying the value for customs duty by 0.6	JPB11*	See JPB11* of the General Notes of the Tariff Schedule of Japan and SG3 of Appendix B-1	JPB 11*	JPB 11*	JPB 11*	JPB 11*	JPB 11*	JPB 11*	JPB 11*	JPB 11*	JPB 11*	JPB 11*	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
160241.019	(2) Each kilogramme, more than the gate price of processed meat of swine, in value for customs duty	8.5%	JPB11**	See SG3 of Appendix B-1	4.3%	3.7%	3.2%	2.7%	2.2%	1.8%	1.4%	1.1%	0.7%	0.3%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
160241.090	2 Other	20.0%	B6		16.6 %	13.3 %	10.0 %	6.6%	3.3%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
1602.42	Shoulders and cuts thereof																								
	1 Ham or bacon, excluding those sterilized, pressed and formed ham consisting of meat or meat offal of swine and binding materials, other prepared or preserved products consisting solely of meat or meat offal of swine, a piece of which weighs not less than 10 g, whether or not containing seasonings, spices or similar ingredients																								

TARIFF SCHEDULE OF JAPAN (HS2012)

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
160242.011	(1) Each kilogramme, not more than the gate price of processed meat of swine, in value for customs duty	Per each kilogramme, the difference between the value obtained by multiplying the standard import price of processed pig by 1.5 and the value obtained by multiplying the value for customs duty by 0.6	JPB11*	See JPB11* of the General Notes of the Tariff Schedule of Japan and SG3 of Appendix B-1	JPB 11*	JPB 11*	JPB 11*	JPB 11*	JPB 11*	JPB 11*	JPB 11*	JPB 11*	JPB 11*	JPB 11*	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
160242.019	(2) Each kilogramme, more than the gate price of processed meat of swine, in value for customs duty	8.5%	JPB11**	See SG3 of Appendix B-1	4.3%	3.7%	3.2%	2.7%	2.2%	1.8%	1.4%	1.1%	0.7%	0.3%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
160242.090	2 Other	20.0%	B6		16.6 %	13.3 %	10.0 %	6.6%	3.3%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
1602.49	Other, including mixtures																								
160249.100	1 Guts, bladders and stomachs, whole and pieces thereof, simply boiled in water	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																								
	(1) Ham or bacon, excluding those sterilized, pressed and formed ham consisting of meat or meat offal of swine and binding materials, other prepared or preserved products consisting solely of meat or meat offal of swine, a piece of which weighs not less than 10 g, whether or not containing seasonings, spices or similar ingredients																								

TARIFF SCHEDULE OF JAPAN (HS2012)

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
160249.210	(1) Each kilogramme, not more than the gate price of processed meat of swine, in value for customs duty	Per each kilogramme, the difference between the value obtained by multiplying the standard import price of processed pig by 1.5 and the value obtained by multiplying the value for customs duty by 0.6	JPB11*	See JPB11* of the General Notes of the Tariff Schedule of Japan and SG3 of Appendix B-1	JPB 11*	JPB 11*	JPB 11*	JPB 11*	JPB 11*	JPB 11*	JPB 11*	JPB 11*	JPB 11*	JPB 11*	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
160249.220	(2) Each kilogramme, more than the gate price of processed meat of swine, in value for customs duty	8.5%	JPB11**	See SG3 of Appendix B-1	4.3%	3.7%	3.2%	2.7%	2.2%	1.8%	1.4%	1.1%	0.7%	0.3%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
160249.290	(2) Other	20.0%	B6		16.6 %	13.3 %	10.0 %	6.6%	3.3%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
1602.50	Of bovine animals																								
160250.100	1 Guts, bladders and stomachs, whole and pieces thereof, simply boiled in water	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																								
	(1) Internal organs and tongues of bovine animals																								
160250.210	- In airtight containers, containing vegetables	21.3%	B16		19.9 %	18.6 %	17.3 %	15.9 %	14.6 %	13.3 %	11.9 %	10.6 %	9.3%	7.9%	6.6%	5.3%	3.9%	2.6%	1.3%	Free	Free	Free	Free	Free	Free
	- Other																								
160250.291	-- Simply boiled in water	25.0%	B16		23.4 %	21.8 %	20.3 %	18.7 %	17.1 %	15.6 %	14.0 %	12.5 %	10.9 %	9.3%	7.8%	6.2%	4.6%	3.1%	1.5%	Free	Free	Free	Free	Free	Free
	-- Other																								

TARIFF SCHEDULE OF JAPAN (HS2012)

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
160250.292	--- In airtight containers	21.3%	B16		19.9%	18.6%	17.3%	15.9%	14.6%	13.3%	11.9%	10.6%	9.3%	7.9%	6.6%	5.3%	3.9%	2.6%	1.3%	Free	Free	Free	Free	Free	Free
160250.299	--- Other	21.3%	B16		19.9%	18.6%	17.3%	15.9%	14.6%	13.3%	11.9%	10.6%	9.3%	7.9%	6.6%	5.3%	3.9%	2.6%	1.3%	Free	Free	Free	Free	Free	Free
	(2) Other																								
	A Containing less than 30% by weight of a meat and edible meat offal other than internal organs and tongues																								
	- In airtight containers, containing vegetables																								
160250.310	-- Containing rice	21.3%	B11		19.3%	17.4%	15.4%	13.5%	11.6%	9.6%	7.7%	5.8%	3.8%	1.9%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
160250.320	-- Other	21.3%	B11		19.3%	17.4%	15.4%	13.5%	11.6%	9.6%	7.7%	5.8%	3.8%	1.9%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	- Other																								
	-- Containing rice																								
160250.331	--- In airtight containers	21.3%	B11		19.3%	17.4%	15.4%	13.5%	11.6%	9.6%	7.7%	5.8%	3.8%	1.9%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
160250.339	--- Other	21.3%	B11		19.3%	17.4%	15.4%	13.5%	11.6%	9.6%	7.7%	5.8%	3.8%	1.9%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	-- Other																								
160250.391	--- In airtight containers	21.3%	B11		19.3%	17.4%	15.4%	13.5%	11.6%	9.6%	7.7%	5.8%	3.8%	1.9%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
160250.399	--- Other	21.3%	B11		19.3%	17.4%	15.4%	13.5%	11.6%	9.6%	7.7%	5.8%	3.8%	1.9%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	B Other																								
	(a) Dried after simply boiled in water																								
	- In airtight containers																								
160250.410	-- Not chilled or frozen	25.0%	B16		23.4%	21.8%	20.3%	18.7%	17.1%	15.6%	14.0%	12.5%	10.9%	9.3%	7.8%	6.2%	4.6%	3.1%	1.5%	Free	Free	Free	Free	Free	Free

TARIFF SCHEDULE OF JAPAN (HS2012)

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
160250.420	-- Other	25.0%	B16		23.4 %	21.8 %	20.3 %	18.7 %	17.1 %	15.6 %	14.0 %	12.5 %	10.9 %	9.3%	7.8%	6.2%	4.6%	3.1%	1.5%	Free	Free	Free	Free	Free	Free
160250.490	- Other	21.3%	B16		19.9 %	18.6 %	17.3 %	15.9 %	14.6 %	13.3 %	11.9 %	10.6 %	9.3%	7.9%	6.6%	5.3%	3.9%	2.6%	1.3%	Free	Free	Free	Free	Free	Free
	(b) Beef jerky																								
	- In airtight containers																								
160250.510	-- Not chilled or frozen	10.0%	B16		9.3%	8.7%	8.1%	7.5%	6.8%	6.2%	5.6%	5.0%	4.3%	3.7%	3.1%	2.5%	1.8%	1.2%	0.6%	Free	Free	Free	Free	Free	Free
160250.520	-- Other	10.0%	B16		9.3%	8.7%	8.1%	7.5%	6.8%	6.2%	5.6%	5.0%	4.3%	3.7%	3.1%	2.5%	1.8%	1.2%	0.6%	Free	Free	Free	Free	Free	Free
160250.590	- Other	10.0%	B16		9.3%	8.7%	8.1%	7.5%	6.8%	6.2%	5.6%	5.0%	4.3%	3.7%	3.1%	2.5%	1.8%	1.2%	0.6%	Free	Free	Free	Free	Free	Free
160250.600	(c) Corned beef	21.3%	B16		19.9 %	18.6 %	17.3 %	15.9 %	14.6 %	13.3 %	11.9 %	10.6 %	9.3%	7.9%	6.6%	5.3%	3.9%	2.6%	1.3%	Free	Free	Free	Free	Free	Free
	(d) Other																								
160250.700	In airtight containers, containing vegetables	21.3%	B16		19.9 %	18.6 %	17.3 %	15.9 %	14.6 %	13.3 %	11.9 %	10.6 %	9.3%	7.9%	6.6%	5.3%	3.9%	2.6%	1.3%	Free	Free	Free	Free	Free	Free
	In airtight containers, otherwise containing vegetables, but not chilled or frozen																								
160250.810	- Simply boiled in water	45.0%	B16		42.1 %	39.3 %	36.5 %	33.7 %	30.9 %	28.1 %	25.3 %	22.5 %	19.6 %	16.8 %	14.0 %	11.2 %	8.4%	5.6%	2.8%	Free	Free	Free	Free	Free	Free
160250.890	- Other	38.3%	B16		35.9 %	33.5 %	31.1 %	28.7 %	26.3 %	23.9 %	21.5 %	19.1 %	16.7 %	14.3 %	11.9 %	9.5%	7.1%	4.7%	2.3%	Free	Free	Free	Free	Free	Free
	Other																								
160250.910	- Simply boiled in water	50.0%	B16		46.8 %	43.7 %	40.6 %	37.5 %	34.3 %	31.2 %	28.1 %	25.0 %	21.8 %	18.7 %	15.6 %	12.5 %	9.3%	6.2%	3.1%	Free	Free	Free	Free	Free	Free
	- Other																								
160250.991	-- In airtight containers	50.0%	B16		46.8 %	43.7 %	40.6 %	37.5 %	34.3 %	31.2 %	28.1 %	25.0 %	21.8 %	18.7 %	15.6 %	12.5 %	9.3%	6.2%	3.1%	Free	Free	Free	Free	Free	Free
160250.999	-- Other	50.0%	B16		46.8 %	43.7 %	40.6 %	37.5 %	34.3 %	31.2 %	28.1 %	25.0 %	21.8 %	18.7 %	15.6 %	12.5 %	9.3%	6.2%	3.1%	Free	Free	Free	Free	Free	Free

TARIFF SCHEDULE OF JAPAN (HS2012)

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
1602.90	Other, including preparations of blood of any animal																								
160290.100	1 Guts, bladders and stomachs, whole and pieces thereof, simply boiled in water	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																								
160290.210	(1) Containing meat or meat offal of bovine animals or swine	21.3%	B11		19.3 %	17.4 %	15.4 %	13.5 %	11.6 %	9.6%	7.7%	5.8%	3.8%	1.9%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
160290.290	(2) Other	6.0%	B11		5.4%	4.9%	4.3%	3.8%	3.2%	2.7%	2.1%	1.6%	1.0%	0.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
16.03																									
1603.00	Extracts and juices of meat, fish or crustaceans, molluscs or other aquatic invertebrates																								
160300.010	1 Extracts and juices of meat	12.0%	B6		10.0 %	8.0%	6.0%	4.0%	2.0%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
160300.090	2 Other	9.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
16.04	Prepared or preserved fish, caviar and caviar substitutes prepared from fish eggs																								
	Fish, whole or in pieces, but not minced																								
1604.11	Salmon																								
160411.010	- Other than in airtight containers	9.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
160411.090	- Other	9.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
160412.000	Herrings	9.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
1604.13	Sardines, sardinella and brisling or sprats																								
160413.010	- In airtight containers	9.6%	B11		8.7%	7.8%	6.9%	6.1%	5.2%	4.3%	3.4%	2.6%	1.7%	0.8%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

TARIFF SCHEDULE OF JAPAN (HS2012)

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
160413.090	- Other	9.6%	B11		8.7%	7.8%	6.9%	6.1%	5.2%	4.3%	3.4%	2.6%	1.7%	0.8%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
1604.14	Tunas, skipjack and bonito (*Sarda spp.*)																								
160414.010	- Skipjack and other bonito, in airtight containers	9.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	- Other																								
160414.091	-- Skipjack and other bonito, boiled and dried	9.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
160414.092	-- Tunas, in airtight containers	9.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
160414.099	-- Other	9.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
160415.000	Mackerel	9.6%	B6		8.0%	6.4%	4.8%	3.2%	1.6%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
160416.000	Anchovies	9.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
160417.000	Eels	9.6%	B11		8.7%	7.8%	6.9%	6.1%	5.2%	4.3%	3.4%	2.6%	1.7%	0.8%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
1604.19	Other																								
160419.020	- Boiled and dried fish	9.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
160419.090	- Other	9.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
1604.20	Other prepared or preserved fish																								
	1 Hard roes																								
	(1) Of Nishin (*Clupea spp.*) and Tara (*Gadus spp.* , *Theragra spp.* and *Merluccius spp.*)																								
	- Of Nishin (*Clupea spp.*)																								
160420.011	-- In airtight containers	11.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

TARIFF SCHEDULE OF JAPAN (HS2012)

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
160420.012	-- Other	11.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
160420.015	- Of Tara (*Gadus spp.* , *Theragra spp.* and *Merluccius spp.*)	9.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
160420.019	(2) Other	6.4%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
160420.020	2 Other	9.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Caviar and caviar substitutes																								
160431.000	Caviar	6.4%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
1604.32	Caviar substitutes																								
160432.010	- Ikura	6.4%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
160432.090	- Other	6.4%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
16.05	Crustaceans, molluscs and other aquatic invertebrates, prepared or preserved																								
1605.10	Crab																								
160510.010	1 In airtight containers	5.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																								
160510.021	- Containing rice	9.6%	B11		8.7%	7.8%	6.9%	6.1%	5.2%	4.3%	3.4%	2.6%	1.7%	0.8%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
160510.029	- Other	9.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Shrimps and prawns																								
1605.21	Not in airtight container																								

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
	1 Simply boiled in water or in brine; chilled, frozen, salted, in brine or dried, after simply boiled in water or in brine																								
160521.011	- Simply boiled in water or in brine; chilled, frozen after simply boiled in water or in brine	4.8%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
160521.019	- Other	4.8%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																								
160521.021	- Containing rice	5.3%	B11		4.8%	4.3%	3.8%	3.3%	2.8%	2.4%	1.9%	1.4%	0.9%	0.4%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
160521.029	- Other	5.3%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
1605.29	Other																								
160529.010	1 Simply boiled in water or in brine; chilled, frozen, salted, in brine or dried, after simply boiled in water or in brine	4.8%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																								
160529.021	- Containing rice	5.3%	B11		4.8%	4.3%	3.8%	3.3%	2.8%	2.4%	1.9%	1.4%	0.9%	0.4%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
160529.029	- Other	5.3%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
1605.30	Lobster																								
160530.010	1 Simply boiled in water or in brine; chilled, frozen, salted, in brine or dried, after simply boiled in water or in brine	4.8%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
160530.020	2 Other	5.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
1605.40	Other crustaceans																								
	1 Ebi																								

TARIFF SCHEDULE OF JAPAN (HS2012)

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
160540.011	(1) Simply boiled in water or in brine; chilled, frozen, salted, in brine or dried, after simply boiled in water or in brine	4.8%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
160540.012	(2) Other	5.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
160540.200	2 Other	9.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Molluscs																								
1605.51	Oysters																								
160551.010	- In airtight containers	9.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
160551.090	- Other	9.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
160552.000	Scallops, including queen scallops	9.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
1605.53	Mussels																								
160553.010	- In airtight containers	9.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
160553.090	- Other	9.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
1605.54	Cuttle fish and squid																								
	- In airtight containers																								
160554.011	-- Containing rice	10.5%	B11		9.5%	8.5%	7.6%	6.6%	5.7%	4.7%	3.8%	2.8%	1.9%	0.9%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
160554.019	-- Other	10.5%	B11		9.5%	8.5%	7.6%	6.6%	5.7%	4.7%	3.8%	2.8%	1.9%	0.9%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	- Other																								
160554.091	-- Containing rice	10.5%	B11		9.5%	8.5%	7.6%	6.6%	5.7%	4.7%	3.8%	2.8%	1.9%	0.9%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
160554.099	-- Other	10.5%	B6		8.7%	7.0%	5.2%	3.5%	1.7%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

TARIFF SCHEDULE OF JAPAN (HS2012)

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
1605.55	Octopus																								
160555.010	- In airtight containers	9.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
160555.090	- Other	9.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
1605.56	Clams, cockles and arkshells																								
160556.010	- In airtight containers	9.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
160556.090	- Other	9.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
160557.000	Abalone	9.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
1605.58	Snails, other than sea snails																								
160558.010	- In airtight containers	9.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
160558.090	- Other	9.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
1605.59	Other																								
	1 Cuttle fish and Squid																								
	- In airtight containers																								
160559.111	-- Containing rice	10.5%	B11		9.5%	8.5%	7.6%	6.6%	5.7%	4.7%	3.8%	2.8%	1.9%	0.9%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
160559.119	-- Other	10.5%	B11		9.5%	8.5%	7.6%	6.6%	5.7%	4.7%	3.8%	2.8%	1.9%	0.9%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	- Other																								
160559.191	--- Containing rice	10.5%	B11		9.5%	8.5%	7.6%	6.6%	5.7%	4.7%	3.8%	2.8%	1.9%	0.9%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
160559.199	--- Other	10.5%	B6		8.7%	7.0%	5.2%	3.5%	1.7%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

TARIFF SCHEDULE OF JAPAN (HS2012)

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
	2 Other																								
160559.210	- Scallops (*Pectinidae*), other than those of the genera *Pecten*, *Chlamys* or *Placopecten* and queen scallops	9.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	- Other																								
160559.291	-- In airtight containers	9.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
160559.299	-- Other	9.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Other aquatic invertebrates																								
160561.000	Sea cucumbers	10.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
160562.000	Sea urchins	10.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
160563.000	Jellyfish	10.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
1605.69	Other																								
160569.100	1 Sea urchins	10.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
160569.200	2 Jellyfish	10.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
160569.300	3 Other	9.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

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Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
	Chapter 17 Sugars and sugar confectionery																								
17.01	Cane or beet sugar and chemically pure sucrose, in solid form																								
	Raw sugar not containing added flavouring or colouring matter																								
1701.12	Beet sugar																								
170112.100	1 Whose content of sucrose by weight, in the dry state, corresponds to a polarimetric reading of less than 98.5°	71.80 yen/kg	TRQ	See TWQ-JP32 of Appendix A	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ
170112.200	2 Other	103.10 yen/kg	TRQ	See TWQ-JP32 of Appendix A	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ
170113.000	Cane sugar specified in Subheading Note 2 to this Chapter	35.30 yen/kg	TRQ	See TWQ-JP25 of Appendix A	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ
1701.14	Other cane sugar																								
	1 Whose content of sucrose by weight, in the dry state, corresponds to a polarimetric reading of less than 98.5°																								
170114.110	(1) Sugar centrifugal	71.80 yen/kg	TRQ	See TWQ-JP32 of Appendix A	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ
170114.190	(2) Other	35.30 yen/kg	TRQ	See TWQ-JP25 of Appendix A	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ
	2 Other																								

TARIFF SCHEDULE OF JAPAN (HS2012)

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
170114.200	- Intended for refining, and content of sucrose by weight, in the dry state, corresponds to a polarimetric reading of less than 99.3°	103.10 yen/kg	JPEIF*, TRQ	See JPEIF* of the General Notes of the Tariff Schedule of Japan and TWQ-JP32 of Appendix A	JP-EIF*, TRQ	JP-EIF*, TRQ	JP-EIF*, TRQ	JP-EIF*, TRQ	JP-EIF*, TRQ	JP-EIF*, TRQ	JP-EIF*, TRQ	JP-EIF*, TRQ	JP-EIF*, TRQ	JP-EIF*, TRQ	JP-EIF*, TRQ	JP-EIF*, TRQ	JP-EIF*, TRQ	JP-EIF*, TRQ	JP-EIF*, TRQ	JP-EIF*, TRQ	JP-EIF*, TRQ	JP-EIF*, TRQ	JP-EIF*, TRQ	JP-EIF*, TRQ	JPEIF*, TRQ
	- Other	103.10 yen/kg	TRQ	See TWQ-JP32 of Appendix A	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ
	Other																								
170191.000	Containing added flavouring or colouring matter	106.20 yen/kg	TRQ	See TWQ-JP32 of Appendix A	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ
1701.99	Other																								
170199.100	1 Rock candy, cube sugar, loaf sugar and similar sugar	106.20 yen/kg	TRQ	See TWQ-JP32 of Appendix A	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ
170199.200	2 Other	103.10 yen/kg	TRQ	See TWQ-JP32 of Appendix A	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ
17.02	Other sugars, including chemically pure lactose, maltose, glucose and fructose, in solid form; sugar syrups not containing added flavouring or colouring matter; artificial honey, whether or not mixed with natural honey; caramel																								
	Lactose and lactose syrup																								

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
170211.000	Containing by weight 99% or more lactose, expressed as anhydrous lactose, calculated on the dry matter	8.5%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
170219.000	Other	8.5%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
1702.20	Maple sugar and maple syrup																								
170220.100	1 Maple sugar	20.80 yen/kg	B4		15.60 yen /kg	10.40 yen /kg	5.20 yen /kg	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
170220.200	2 Maple syrup	17.5% or 13.50 yen/kg, whichever is the greater	B4		13.1% or 10.13 yen /kg, which -ever is the great-er	8.7% or 6.75 yen /kg, which -ever is the great-er	4.3% or 3.38 yen /kg, which -ever is the great-er	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
1702.30	Glucose and glucose syrup, not containing fructose or containing in the dry state less than 20% by weight of fructose																								
170230.100	1 Containing added flavouring or colouring matter	29.8% or 23 yen/kg, whichever is the greater	B11		27.0% or 20.91 yen /kg, which -ever is the great-er	24.3% or 18.82 yen /kg, which -ever is the great-er	21.6% or 16.73 yen /kg, which -ever is the great-er	18.9% or 14.64 yen /kg, which -ever is the great-er	16.2% or 12.55 yen /kg, which -ever is the great-er	13.5% or 10.45 yen /kg, which -ever is the great-er	10.8% or 8.36 yen /kg, which -ever is the great-er	8.1% or 6.27 yen /kg, which -ever is the great-er	5.4% or 4.18 yen /kg, which -ever is the great-er	2.7% or 2.09 yen /kg, which -ever is the great-er	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																								
170230.210	(1) Containing added sugar	85.7% or 60.90 yen/kg, whichever is the greater	TRQ	Treatment for United States, see CSQ-JP22 of Appendix A	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ

TARIFF SCHEDULE OF JAPAN (HS2012)

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
170230.210	(1) Containing added sugar	85.7% or 60.90 yen/kg, whichever is the greater	MFN	Treatment for other Parties	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN
	(2) Other																								
170230.221	A Refined	21.3%	TRQ	Treatment for United States, see CSQ-JP22 of Appendix A	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ
170230.221	A Refined	21.3%	MFN	Treatment for other Parties	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN
170230.229	B Other	50.0% or 25 yen/kg, whichever is the greater	TRQ	Treatment for United States, see CSQ-JP22 of Appendix A	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ
170230.229	B Other	50.0% or 25 yen/kg, whichever is the greater	MFN	Treatment for other Parties	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN
1702.40	Glucose and glucose syrup, containing in the dry state at least 20% but less than 50% by weight of fructose, excluding invert sugar																								

TARIFF SCHEDULE OF JAPAN (HS2012)

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
170240.100	1 Containing added flavouring or colouring matter	29.8% or 23 yen/kg, whichever is the greater	B11		27.0% or 20.91 yen /kg, which -ever is the great-er	24.3% or 18.82 yen /kg, which -ever is the great-er	21.6% or 16.73 yen /kg, which -ever is the great-er	18.9% or 14.64 yen /kg, which -ever is the great-er	16.2% or 12.55 yen /kg, which -ever is the great-er	13.5% or 10.45 yen /kg, which -ever is the great-er	10.8% or 8.36 yen /kg, which -ever is the great-er	8.1% or 6.27 yen /kg, which -ever is the great-er	5.4% or 4.18 yen /kg, which -ever is the great-er	2.7% or 2.09 yen /kg, which -ever is the great-er	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																								
170240.210	- Containing added sugar	78.5% or 53.70 yen/kg, whichever is the greater	TRQ	Treatment for United States, see CSQ-JP22 of Appendix A	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ
170240.210	- Containing added sugar	78.5% or 53.70 yen/kg, whichever is the greater	MFN	Treatment for other Parties	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN
170240.220	- Other	50.0% or 25 yen/kg, whichever is the greater	TRQ	Treatment for United States, see CSQ-JP22 of Appendix A	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ
170240.220	- Other	50.0% or 25 yen/kg, whichever is the greater	MFN	Treatment for other Parties	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN
170250.000	Chemically pure fructose	9.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
1702.60	Other fructose and fructose syrup, containing in the dry state more than 50% by weight of fructose, excluding invert sugar																								

TARIFF SCHEDULE OF JAPAN (HS2012)

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
170260.100	1 Containing added flavouring or colouring matter	29.8% or 23 yen/kg, whichever is the greater	B11		27.0% or 20.91 yen /kg, which -ever is the great-er	24.3% or 18.82 yen /kg, which -ever is the great-er	21.6% or 16.73 yen /kg, which -ever is the great-er	18.9% or 14.64 yen /kg, which -ever is the great-er	16.2% or 12.55 yen /kg, which -ever is the great-er	13.5% or 10.45 yen /kg, which -ever is the great-er	10.8% or 8.36 yen /kg, which -ever is the great-er	8.1% or 6.27 yen /kg, which -ever is the great-er	5.4% or 4.18 yen /kg, which -ever is the great-er	2.7% or 2.09 yen /kg, which -ever is the great-er	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																								
170260.210	- Containing added sugar	85.7% or 60.90 yen/kg, whichever is the greater	TRQ	Treatment for United States, see CSQ-JP22 of Appendix A	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ
170260.210	- Containing added sugar	85.7% or 60.90 yen/kg, whichever is the greater	MFN	Treatment for other Parties	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN
	- Other																								
170260.220	-- For United States	50.0% or 25 yen/kg, whichever is the greater	TRQ	Treatment for United States, see CSQ-JP22 of Appendix A	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ
170260.220	-- For Mexico																								
	--- Fructose syrup derived from saps, extracts or concentrates of Agave (Agave tequilana or Agave salmiana), of a Brix value exceeding 74, containing in the dry state not more than 4% by weight of sucrose, not more than 25% by weight of glucose and more than 70% by weight of fructose, not containing other sweetening matter, whether or not refined, put up in containers for retail sale	50.0% or 25 yen/kg, whichever is the greater	EIF	Treatment for Mexico	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
	--- Other	50.0% or 25 yen/kg, whichever is the greater	MFN	Treatment for Mexico	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN
170260.220	-- For Other Parties	50.0% or 25 yen/kg, whichever is the greater	MFN	Treatment for other Parties	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN
1702.90	Other, including invert sugar and other sugar and sugar syrup blends containing in the dry state 50% by weight of fructose																								
	1 Sugar																								
170290.110	- Sugar centrifugal	61.9%	TRQ	See TWQ-JP32 of Appendix A	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ
170290.190	- Other	29.8%	B11		27.0 %	24.3 %	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
	2 Sugar syrup																								
170290.211	- Of sugar centrifugal	35.4% or 47 yen/kg, whichever is the greater	TRQ	See TWQ-JP32 of Appendix A	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ
170290.219	- Other	29.8% or 23 yen/kg, whichever is the greater	TRQ	See TWQ-JP20 of Appendix A	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ
	3 Artificial honey and Caramel																								

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
170290.290	- Artificial honey	50.0% or 25 yen/kg, whichever is the greater	B11		45.4% or 22.73 yen /kg, which -ever is the great-er	40.9% or 20.45 yen /kg, which -ever is the great-er	36.3% or 18.18 yen /kg, which -ever is the great-er	31.8% or 15.91 yen /kg, which -ever is the great-er	27.2% or 13.64 yen /kg, which -ever is the great-er	22.7% or 11.36 yen /kg, which -ever is the great-er	18.1% or 9.09 yen /kg, which -ever is the great-er	13.6% or 6.82 yen /kg, which -ever is the great-er	9.0% or 4.55 yen /kg, which -ever is the great-er	4.5% or 2.27 yen /kg, which -ever is the great-er	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
170290.300	- Caramel	50.0% or 25 yen/kg, whichever is the greater	B11		45.4% or 22.73 yen /kg, which -ever is the great-er	40.9% or 20.45 yen /kg, which -ever is the great-er	36.3% or 18.18 yen /kg, which -ever is the great-er	31.8% or 15.91 yen /kg, which -ever is the great-er	27.2% or 13.64 yen /kg, which -ever is the great-er	22.7% or 11.36 yen /kg, which -ever is the great-er	18.1% or 9.09 yen /kg, which -ever is the great-er	13.6% or 6.82 yen /kg, which -ever is the great-er	9.0% or 4.55 yen /kg, which -ever is the great-er	4.5% or 2.27 yen /kg, which -ever is the great-er	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	4 Hi-test-molasses																								
170290.410	(1) Intended for use in the manufacture of glutamic acid and its salts, yeast, lysine, 5'-ribonucleotide and its salts and other products stipulated by a cabinet order	3.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
170290.420	(2) Other	21.3%	B11		19.3 %	17.4 %	15.4 %	13.5 %	11.6 %	9.6%	7.7%	5.8%	3.8%	1.9%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	5 Other																								
170290.510	(1) Containing added flavouring or colouring matter	29.8% or 23 yen/kg, whichever is the greater	B11		27.0% or 20.91 yen /kg, which -ever is the great-er	24.3% or 18.82 yen /kg, which -ever is the great-er	21.6% or 16.73 yen /kg, which -ever is the great-er	18.9% or 14.64 yen /kg, which -ever is the great-er	16.2% or 12.55 yen /kg, which -ever is the great-er	13.5% or 10.45 yen /kg, which -ever is the great-er	10.8% or 8.36 yen /kg, which -ever is the great-er	8.1% or 6.27 yen /kg, which -ever is the great-er	5.4% or 4.18 yen /kg, which -ever is the great-er	2.7% or 2.09 yen /kg, which -ever is the great-er	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	(2) Other																								

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Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
170290.521	A Containing added sugar	114.2% or 89.50 yen/kg, whichever is the greater	TRQ	See TWQ-JP32 of Appendix A	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ
	B Other																								
170290.522	(a) Sorbose	12.0%	B6		10.0 %	8.0%	6.0%	4.0%	2.0%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
170290.523	(b) Maltose	21.3%	B11	Treatment for United States	19.3 %	17.4 %	15.4 %	13.5 %	11.6 %	9.6%	7.7%	5.8%	3.8%	1.9%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
170290.523	(b) Maltose	21.3%	JPR22	Treatment for other Parties	19.1 %	17.0 %	14.9 %	12.7 %	10.6 %	8.5%	8.5%	8.5%	8.5%	8.5%	8.5%	8.5%	8.5%	8.5%	8.5%	8.5%	8.5%	8.5%	8.5%	8.5%	8.5%
170290.529	(c) Other	50.0% or 25 yen/kg, whichever is the greater	TRQ	Treatment for United States, see CSQ-JP22 of Appendix A	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ
170290.529	(c) Other	50.0% or 25 yen/kg, whichever is the greater	MFN	Treatment for other Parties	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN
17.03	Molasses resulting from the extraction or refining of sugar																								
1703.10	Cane molasses																								
170310.020	1 Intended for use in the manufacture of glutamic acid and its salts, yeast, lysine, 5'-ribonucleotide and its salts and other products stipulated by a cabinet order	3.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																								

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
170310.010	- For feeding purposes Note: The imports under this item are to be used as materials for fodder and feed under the supervision of the customs administration.	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
170310.090	- Other	15.30 yen/kg	B6		12.75 yen /kg	10.20 yen /kg	7.65 yen /kg	5.10 yen /kg	2.55 yen /kg	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
1703.90	Other																								
170390.020	1 Intended for use in the manufacture of glutamic acid and its salts, yeast, lysine, 5'-ribonucleotide and its salts and other products stipulated by a cabinet order	3.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																								
170390.010	- For feeding purposes Note: The imports under this item are to be used as materials for fodder and feed under the supervision of the customs administration.	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
170390.090	- Other	15.30 yen/kg	B11		13.91 yen /kg	12.52 yen /kg	11.13 yen /kg	9.74 yen /kg	8.35 yen /kg	6.95 yen /kg	5.56 yen /kg	4.17 yen /kg	2.78 yen /kg	1.39 yen /kg	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
17.04	Sugar confectionery (including white chocolate), not containing cocoa																								
170410.000	Chewing gum, whether or not sugar-coated	24.0%	B11		21.8 %	19.6 %	17.4 %	15.2 %	13.0 %	10.9 %	8.7%	6.5%	4.3%	2.1%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
1704.90	Other																								
170490.100	1 Liquorice extract, not put up as confectionery	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																								
170490.210	- Candies	25.0%	TRQ	See TWQ-JP22 of Appendix A	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ
170490.220	- Caramels	25.0%	B11		22.7 %	20.4 %	18.1 %	15.9 %	13.6 %	11.3 %	9.0%	6.8%	4.5%	2.2%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

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Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
170490.230	- White chocolate	25.0%	TRQ	See TWQ-JP22 of Appendix A	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ
170490.290	- Other	25.0%	TRQ	See TWQ-JP22 of Appendix A	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ

TARIFF SCHEDULE OF JAPAN (HS2012)

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
	Chapter 18 Cocoa and cocoa preparations																								
18.01																									
180100.000	Cocoa beans, whole or broken, raw or roasted.	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
18.02																									
180200.000	Cocoa shells, husks, skins and other cocoa waste.	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
18.03	Cocoa paste, whether or not defatted																								
180310.000	Not defatted	5.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
180320.000	Wholly or partly defatted	10.0%	B6		8.3%	6.6%	5.0%	3.3%	1.6%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
18.04																									
180400.000	Cocoa butter, fat and oil.	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
18.05																									
180500.000	Cocoa powder, not containing added sugar or other sweetening matter.	12.9%	B6		10.7 %	8.6%	6.4%	4.3%	2.1%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
18.06	Chocolate and other food preparations containing cocoa																								
1806.10	Cocoa powder, containing added sugar or other sweetening matter																								
180610.100	1 Containing added sugar	29.8%	TRQ	See TWQ-JP26 of Appendix A	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ
180610.200	2 Other	15.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

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Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
1806.20	Other preparations in blocks, slabs or bars weighing more than 2 kg or in liquid, paste, powder, granular or other bulk form in containers or immediate packings, of a content exceeding 2 kg																								
	1 Food preparations of goods of heading 04.01 to 04.04, containing cocoa powder in a proportion by weight of less than 10%																								
	(1) Containing not less than 30% of natural milk constituents by weight, calculated on the dry matter, excluding whipped cream in pressurized containers																								
180620.311	- For "the Pooled Quota of other milk products″	21.0%	JPR12		18.3 %	15.7 %	13.1 %	10.5 %	7.8%	5.2%	5.2%	5.2%	5.2%	5.2%	5.2%	5.2%	5.2%	5.2%	5.2%	5.2%	5.2%	5.2%	5.2%	5.2%	5.2%
180620.319	- Other	23.8% + 679 yen/kg	MFN		MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN
	(2) Other																								
180620.321	A Containing added sugar	23.8%	B11		21.6 %	19.4 %	17.3 %	15.1 %	12.9 %	10.8 %	8.6%	6.4%	4.3%	2.1%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
180620.322	B Other	21.3%	B11		19.3 %	17.4 %	15.4 %	13.5 %	11.6 %	9.6%	7.7%	5.8%	3.8%	1.9%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																								
	(1) Containing added sugar																								
	A Chewing gum and other sugar confectionery; preparations in blocks, slabs, bars and paste																								
180620.111	- Chewing gum and other sugar confectionery; foods, the largest single ingredient of which is sugar by weight	29.8%	TRQ	See TWQ-JP18 of Appendix A	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ
180620.119	- Other	29.8%	TRQ	See TWQ-JP18 of Appendix A	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ

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Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
180620.190	B Other	28.0%	TRQ	See TWQ-JP27 of Appendix A	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ
	(2) Other																								
180620.210	- 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 by relevant regulations which are effective at the time of import.	Free	MFN		MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN
180620.290	- Other																								
	-- Intended for use as materials for chocolate	21.3%	TRQ	See TWQ-JP14 of Appendix A	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ
	-- Other	21.3%	TRQ	See TWQ-JP13 of Appendix A	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ
	Other, in blocks, slabs or bars																								
180631.000	Filled	10.0%	TRQ	See TWQ-JP23 of Appendix A	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ
1806.32	Not filled																								
180632.100	1 Chocolate confectionery	10.0%	TRQ	See TWQ-JP23 of Appendix A	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ
	2 Other																								
	(1) Containing added sugar																								

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Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
180632.211	- Chewing gum and other sugar confectionery, foods, the largest single ingredient of which is sugar by weight	29.8%	TRQ	See TWQ-JP19 of Appendix A	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ
180632.219	- Other	29.8%	TRQ	See TWQ-JP19 of Appendix A	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ
180632.220	(2) Other	21.3%	B6		17.7 %	14.2 %	10.6 %	7.1%	3.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
1806.90	Other																								
180690.100	1 Chocolate confectionery	10.0%	TRQ	See TWQ-JP23 of Appendix A	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ
	2 Other																								
	(1) Food preparations of goods of heading 04.01 to 04.04, containing cocoa powder in a proportion by weight of less than 10%																								
	A Containing not less than 30% of natural milk constituents by weight, calculated on the dry matter, excluding whipped cream in pressurized containers																								
180690.311	- For "the Pooled Quota of other milk products"	21.0%	JPR12		18.3 %	15.7 %	13.1 %	10.5 %	7.8%	5.2%	5.2%	5.2%	5.2%	5.2%	5.2%	5.2%	5.2%	5.2%	5.2%	5.2%	5.2%	5.2%	5.2%	5.2%	5.2%
180690.319	- Other	23.8% + 679 yen/kg	MFN		MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN
	B Other																								
180690.321	(a) Containing added sugar	23.8%	B8		20.8 %	17.8 %	14.8 %	11.9 %	8.9%	5.9%	2.9%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
180690.322	(b) Other	21.3%	B11		19.3 %	17.4 %	15.4 %	13.5 %	11.6 %	9.6%	7.7%	5.8%	3.8%	1.9%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	(2) Other																								

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Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
	A Containing added sugar																								
180690.211	- Chewing gum and other sugar confectionery, foods, the largest single ingredient of which is sugar by weight	29.8%	TRQ	See TWQ-JP19 of Appendix A	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ
180690.219	- Other	29.8%	TRQ	See TWQ-JP19 of Appendix A	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ
180690.220	B Other	21.3%	B11		19.3 %	17.4 %	15.4 %	13.5 %	11.6 %	9.6%	7.7%	5.8%	3.8%	1.9%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

TARIFF SCHEDULE OF JAPAN (HS2012)

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
	Chapter 19 Preparations of cereals, flour, starch or milk; pastrycooks' products																								
19.01	Malt extract; food preparations of flour, groats, meal, starch or malt extract, not containing cocoa or containing less than 40% by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included; food preparations of goods of headings 04.01 to 04.04, not containing cocoa or containing less than 5% by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included																								
1901.10	Preparations for infant use, put up for retail sale																								
	1 Food preparations of goods of headings 04.01 to 04.04, containing not less than 30% of natural milk constituents by weight, calculated on the dry matter																								
	(1) Of a milk fat content, by weight, not exceeding 30%																								
190110.111	- For "the Pooled Quota of other milk products″	25.0%	B6		20.8 %	16.6 %	12.5 %	8.3%	4.1%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
190110.119	- Other	23.8% + 679 yen/kg	MFN		MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN
	(2) Other																								
190110.121	- For "the Pooled Quota of other milk products″	25.0%	B6		20.8 %	16.6 %	12.5 %	8.3%	4.1%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
190110.129	- Other	23.8% + 1,159 yen/kg	MFN		MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN
	2 Other																								
	(1) Food preparations of goods of headings 04.01 to 04.04																								
190110.211	A Containing added sugar	23.8%	B11		21.6 %	19.4 %	17.3 %	15.1 %	12.9 %	10.8 %	8.6%	6.4%	4.3%	2.1%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
190110.219	B Other	21.3%	B11		19.3 %	17.4 %	15.4 %	13.5 %	11.6 %	9.6%	7.7%	5.8%	3.8%	1.9%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

TARIFF SCHEDULE OF JAPAN (HS2012)

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
	(2) Other																								
190110.221	A Containing added sugar	24.0%	B11		21.8 %	19.6 %	17.4 %	15.2 %	13.0 %	10.9 %	8.7%	6.5%	4.3%	2.1%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
190110.229	B Other	13.6%	B11		12.3 %	11.1 %	9.8%	8.6%	7.4%	6.1%	4.9%	3.7%	2.4%	1.2%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
1901.20	Mixes and doughs for the preparation of bakers' wares of heading 19.05																								
	1 Food preparations of flour, meal or starch, which contain more than 85% by weight of flour, groats, meal and pellets of rice, wheat, triticale or barley, starch, or any combination thereof, excluding cake-mixes and a kind used as infant food or dietetic purpose; doughs for rice products, excluding a kind used as infant food or dietetic purpose; food preparations of goods of headings 04.01 to 04.04 (preparations containing not less than 30% of natural milk constituents by weight, calculated on the dry matter)																								
	(1) Food preparations of goods of headings 04.01 to 04.04, containing not less than 30% of natural milk constituents by weight, calculated on the dry matter																								
	A Of a milk fat content, by weight, not exceeding 30%																								
190120.111	- For "the Pooled Quota of other milk products″	25.0%	JPR12		21.8 %	18.7 %	15.6 %	12.5 %	9.3%	6.2%	6.2%	6.2%	6.2%	6.2%	6.2%	6.2%	6.2%	6.2%	6.2%	6.2%	6.2%	6.2%	6.2%	6.2%	6.2%
190120.112	- Other	23.8% + 679 yen/kg	MFN		MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN
	B Other																								
190120.116	- For "the Pooled Quota of other milk products″	25.0%	JPR12		21.8 %	18.7 %	15.6 %	12.5 %	9.3%	6.2%	6.2%	6.2%	6.2%	6.2%	6.2%	6.2%	6.2%	6.2%	6.2%	6.2%	6.2%	6.2%	6.2%	6.2%	6.2%
190120.117	- Other	23.8% + 1,159 yen/kg	MFN		MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN

TARIFF SCHEDULE OF JAPAN (HS2012)

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
	(2) Food preparations, containing more than 85% by weight of flour, groats, meal and pellets of rice, wheat, triticale or barley, starch, or any combination thereof, excluding cake-mixes and a kind used as infant food or dietetic purpose																								
	A Mostly containing rice preparation																								
190120.122	- 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																								
	-- For the tariff rate quota in Japan's Schedule to the WTO Agreement	25.0% Subject to an import mark-up in accordance with Japan's Schedule to the WTO Agreement	MFN		MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN
	-- Other	25.0% Subject to an import mark-up in accordance with Japan's Schedule to the WTO Agreement	TRQ	Treatment for United States, see CSQ-JP1 of Appendix A	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
	-- Other	25.0% Subject to an import mark-up in accordance with Japan's Schedule to the WTO Agreement	TRQ	Treatment for Australia, see CSQ-JP2 of Appendix A	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ
190120.128	- Other	375 yen/kg	MFN		MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN
	B Mostly containing wheat and triticale preparation																								
190120.131	- Imported by Japanese Government according to Article 42 of The Law for Stabilization of Supply-Demand and Price of Staple Food (Law No. 113 of 1994), imported to be purchased and sold by Japanese Government in response to a joint application by seller to and purchaser from Japanese Government according to Article 43 of the Law or imported with certification of Minister of Agriculture, Forestry and Fisheries according to the cabinet order concerning wheat and others provided by the cabinet order provided in column 3 of paragraph 1 of Article 45 of the Law																								
	-- For the tariff rate quota in Japan's Schedule to the WTO Agreement	25.0% Subject to an import mark-up in accordance with Japan's Schedule to the WTO Agreement	MFN		MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
	-- Other	25.0% Subject to an import mark-up in accordance with Japan's Schedule to the WTO Agreement	TRQ	See TWQ-JP3 of Appendix A	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ
190120.139	- Other	90 yen/kg	MFN		MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN
	C Mostly containing barley preparation																								
190120.141	- Imported by Japanese Government according to Article 42 of The Law for Stabilization of Supply-Demand and Price of Staple Food (Law No. 113 of 1994), imported to be purchased and sold by Japanese Government in response to a joint application by seller to and purchaser from Japanese Government according to Article 43 of the Law or imported with certification of Minister of Agriculture, Forestry and Fisheries according to the cabinet order concerning wheat and others provided by the cabinet order provided in column 3 of paragraph 1 of Article 45 of the Law																								
	-- For the tariff rate quota in Japan's Schedule to the WTO Agreement	25.0% Subject to an import mark-up in accordance with Japan's Schedule to the WTO Agreement	MFN		MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
	-- Other	25.0% Subject to an import mark-up in accordance with Japan's Schedule to the WTO Agreement	TRQ	See TWQ-JP5 of Appendix A	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ
190120.149	- Other	83 yen/kg	MFN		MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN
	D Mostly containing starch																								
	(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 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																								
190120.151	-- For the tariff rate quota in Japan's Schedule to the WTO Agreement	25.0% Subject to an import mark-up in accordance with Japan's Schedule to the WTO Agreement	MFN		MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
	-- Other	25.0% Subject to an import mark-up in accordance with Japan's Schedule to the WTO Agreement	TRQ	See TWQ-JP3 of Appendix A	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ
190120.152	- Other	134 yen/kg	MFN		MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN
	(b) Other																								
	- For "the Pooled Quota of starch or similar articles"																								
190120.156	-- Containing added sugar	25.0%	MFN		MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN
190120.157	-- Other	16.0%	MFN		MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN
190120.159	- Other	119 yen/kg	TRQ	See TWQ-JP33 of Appendix A	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ
	(3) Doughs for rice products, excluding a kind used as infant food or dietetic purpose																								
	- 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																								

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
190120.162	-- For the tariff rate quota in Japan's Schedule to the WTO Agreement	25.0% Subject to an import mark-up in accordance with Japan's Schedule to the WTO Agreement	MFN		MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN
	-- Other	25.0% Subject to an import mark-up in accordance with Japan's Schedule to the WTO Agreement	TRQ	Treatment for United States, see CSQ-JP1 of Appendix A	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ
	-- Other	25.0% Subject to an import mark-up in accordance with Japan's Schedule to the WTO Agreement	TRQ	Treatment for Australia, see CSQ-JP2 of Appendix A	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ
190120.168	- Other	375 yen/kg	MFN		MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN
	2 Other																								
	(1) Food preparations of goods of headings 04.01 to 04.04																								
190120.211	A Containing added sugar	23.8%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
190120.219	B Other	21.3%	B11		19.3 %	17.4 %	15.4 %	13.5 %	11.6 %	9.6%	7.7%	5.8%	3.8%	1.9%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
	(2) Cake-mixes																								
190120.222	A Containing added sugar	23.8%	TRQ	Treatment for United States, see CSQ-JP3 of Appendix A	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ
190120.222	A Containing added sugar	23.8%	TRQ	Treatment for other Parties, see CSQ-JP4 of Appendix A	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ
	B Other																								
190120.223	(a) Put up in containers for retail sale, not more than 500g each including container	12.0%	B9		10.6 %	9.3%	8.0%	6.6%	5.3%	4.0%	2.6%	1.3%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
190120.224	(b) Other	12.0%	B9		10.6 %	9.3%	8.0%	6.6%	5.3%	4.0%	2.6%	1.3%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	(3) Other																								
	A Containing added sugar																								
	(a) Containing not more than 15% by weight of sucrose																								
190120.231	- Preparations of rice flour	24.0%	JPR17		22.8 %	22.8 %	22.8 %	22.8 %	22.8 %	22.8 %	22.8 %	22.8 %	22.8 %	22.8 %	22.8 %	22.8 %	22.8 %	22.8 %	22.8 %	22.8 %	22.8 %	22.8 %	22.8 %	22.8 %	22.8 %
190120.232	- Preparations of wheat flour	24.0%	TRQ	Treatment for United States, see CSQ-JP3 of Appendix A	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ

TARIFF SCHEDULE OF JAPAN (HS2012)

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
190120.232	- Preparations of wheat flour	24.0%	TRQ	Treatment for other Parties, see CSQ-JP4 of Appendix A	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ
190120.233	- Other	24.0%	B11		21.8 %	19.6 %	17.4 %	15.2 %	13.0 %	10.9 %	8.7%	6.5%	4.3%	2.1%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	(b) Other																								
190120.234	- Preparations of rice flour	23.8%	JPR17		22.6 %	22.6 %	22.6 %	22.6 %	22.6 %	22.6 %	22.6 %	22.6 %	22.6 %	22.6 %	22.6 %	22.6 %	22.6 %	22.6 %	22.6 %	22.6 %	22.6 %	22.6 %	22.6 %	22.6 %	22.6 %
190120.235	- Preparations of wheat flour	23.8%	TRQ	Treatment for United States, see CSQ-JP3 of Appendix A	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ
190120.235	- Preparations of wheat flour	23.8%	TRQ	Treatment for other Parties, see CSQ-JP4 of Appendix A	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ
190120.239	- Other	23.8%	TRQ	See TWQ-JP20 of Appendix A	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ
	B Other																								
190120.241	- Put up in containers for retail sale, not more than 500g each including container	13.6%	B11		12.3 %	11.1 %	9.8%	8.6%	7.4%	6.1%	4.9%	3.7%	2.4%	1.2%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	- Other																								
190120.242	-- Preparations of rice flour	16.0%	JPR17		15.2 %	15.2 %	15.2 %	15.2 %	15.2 %	15.2 %	15.2 %	15.2 %	15.2 %	15.2 %	15.2 %	15.2 %	15.2 %	15.2 %	15.2 %	15.2 %	15.2 %	15.2 %	15.2 %	15.2 %	15.2 %

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Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
190120.243	-- Preparations of wheat flour	16.0%	TRQ	Treatment for United States, see CSQ-JP3 of Appendix A	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ
190120.243	-- Preparations of wheat flour	16.0%	TRQ	Treatment for other Parties, see CSQ-JP4 of Appendix A	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ
190120.249	-- Other	16.0%	B11		14.5 %	13.0 %	11.6 %	10.1 %	8.7%	7.2%	5.8%	4.3%	2.9%	1.4%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
1901.90	Other																								
	1 Food preparations of flour, meal or starch, which contain more than 85% by weight of flour, groats, meal and pellets of rice, wheat, triticale or barley, starch, or any combination thereof, excluding cake-mixes and a kind used as infant food or dietetic purpose; mochi (rice-cake), dango and similar rice products, excluding a kind used as infant food or dietetic purpose; food preparations of goods of headings 04.01 to 04.04 (preparations containing not less than 30% of natural milk constituents by weight, calculated on the dry matter, excluding whipped cream in pressurized containers)																								
	(1) Food preparations of goods of headings 04.01 to 04.04, containing not less than 30% of natural milk constituents by weight, calculated on the dry matter, excluding whipped cream in pressurized containers																								
	A Of a milk fat content, by weight, not exceeding 30%																								
190190.131	- For "the Pooled Quota of other milk products"	21.0%	JPR12		18.3 %	15.7 %	13.1 %	10.5 %	7.8%	5.2%	5.2%	5.2%	5.2%	5.2%	5.2%	5.2%	5.2%	5.2%	5.2%	5.2%	5.2%	5.2%	5.2%	5.2%	5.2%
190190.132	- Other	29.8% + 679 yen/kg	MFN		MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN
	B Other																								

TARIFF SCHEDULE OF JAPAN (HS2012)

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
190190.136	- For "the Pooled Quota of other milk products"	21.0%	JPR12		18.3 %	15.7 %	13.1 %	10.5 %	7.8%	5.2%	5.2%	5.2%	5.2%	5.2%	5.2%	5.2%	5.2%	5.2%	5.2%	5.2%	5.2%	5.2%	5.2%	5.2%	5.2%
190190.137	- Other	29.8% + 1,159 yen/kg	MFN		MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN
	(2) Food preparations, containing more than 85% by weight of flour, groats, meal and pellets of rice, wheat, triticale or barley, starch, or any combination thereof, excluding cake-mixes and a kind used as infant food or dietetic purpose																								
	A Mostly containing rice preparation																								
	- 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																								
190190.142	-- For the tariff rate quota in Japan's Schedule to the WTO Agreement	25.0% Subject to an import mark-up in accordance with Japan's Schedule to the WTO Agreement	MFN		MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
	-- Other	25.0% Subject to an import mark-up in accordance with Japan's Schedule to the WTO Agreement	TRQ	Treatment for United States, see CSQ-JP1 of Appendix A	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ
	-- Other	25.0% Subject to an import mark-up in accordance with Japan's Schedule to the WTO Agreement	TRQ	Treatment for Australia, see CSQ-JP2 of Appendix A	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ
190190.148	- Other	375 yen/kg	MFN		MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN
	B Mostly containing wheat and triticale preparation																								
	- 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																								

TARIFF SCHEDULE OF JAPAN (HS2012)

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
190190.151	-- For the tariff rate quota in Japan's Schedule to the WTO Agreement	25.0% Subject to an import mark-up in accordance with Japan's Schedule to the WTO Agreement	MFN		MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN
	-- Other	25.0% Subject to an import mark-up in accordance with Japan's Schedule to the WTO Agreement	TRQ	See TWQ-JP3 of Appendix A	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ
190190.159	- Other	90 yen/kg	MFN		MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN
	C Mostly containing barley preparation																								
	- 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																								

TARIFF SCHEDULE OF JAPAN (HS2012)

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
190190.161	-- For the tariff rate quota in Japan's Schedule to the WTO Agreement	25.0% Subject to an import mark-up in accordance with Japan's Schedule to the WTO Agreement	MFN		MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN
	-- Other	25.0% Subject to an import mark-up in accordance with Japan's Schedule to the WTO Agreement	TRQ	See TWQ-JP5 of Appendix A	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ
190190.169	- Other	83 yen/kg	MFN		MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN
	D Mostly containing starch																								
	(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 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																								

TARIFF SCHEDULE OF JAPAN (HS2012)

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
190190.171	-- For the tariff rate quota in Japan's Schedule to the WTO Agreement	25.0% Subject to an import mark-up in accordance with Japan's Schedule to the WTO Agreement	MFN		MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN
	-- Other	25.0% Subject to an import mark-up in accordance with Japan's Schedule to the WTO Agreement	TRQ	See TWQ-JP3 of Appendix A	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ
190190.172	- Other	134 yen/kg	MFN		MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN
	(b) Other																								
	- For "the Pooled Quota of starch or similar articles″																								
190190.176	-- Containing added sugar	25.0%	MFN		MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN
190190.177	-- Other	16.0%	MFN		MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN
190190.179	- Other	119 yen/kg	TRQ	See TWQ-JP33 of Appendix A	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ
	(3) "Mochi″(rice-cake), "dango″or other similar rice products, excluding a kind used as infant food or dietetic purpose																								
	[1]Containing not more than 30% by weight of rice																								

TARIFF SCHEDULE OF JAPAN (HS2012)

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
	[i]Containing added sugar																								
190190.583	1 Containing not more than 15% by weight of sucrose	24.0%	JPR17		22.8%	22.8%	22.8%	22.8%	22.8%	22.8%	22.8%	22.8%	22.8%	22.8%	22.8%	22.8%	22.8%	22.8%	22.8%	22.8%	22.8%	22.8%	22.8%	22.8%	22.8%
190190.585	2 Other	25.0%	JPR17		23.7%	23.7%	23.7%	23.7%	23.7%	23.7%	23.7%	23.7%	23.7%	23.7%	23.7%	23.7%	23.7%	23.7%	23.7%	23.7%	23.7%	23.7%	23.7%	23.7%	23.7%
190190.586	[ii]Other	16.0%	JPR17		15.2%	15.2%	15.2%	15.2%	15.2%	15.2%	15.2%	15.2%	15.2%	15.2%	15.2%	15.2%	15.2%	15.2%	15.2%	15.2%	15.2%	15.2%	15.2%	15.2%	15.2%
	[2]Other																								
190190.587	- 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																								
	-- For the tariff rate quota in Japan's Schedule to the WTO Agreement	25.0% Subject to an import mark-up in accordance with Japan's Schedule to the WTO Agreement	MFN		MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN

TARIFF SCHEDULE OF JAPAN (HS2012)

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
	-- Other	25.0% Subject to an import mark-up in accordance with Japan's Schedule to the WTO Agreement	TRQ	Treatment for United States, see CSQ-JP1 of Appendix A	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ
	-- Other	25.0% Subject to an import mark-up in accordance with Japan's Schedule to the WTO Agreement	TRQ	Treatment for Australia, see CSQ-JP2 of Appendix A	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ
190190.588	- Other	375 yen/kg	MFN		MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN
	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 sucrose																								
190190.211	- Foods, the largest single ingredient of which is sugar by weight	28.0%	TRQ	See TWQ-JP28 of Appendix A	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ
	- Other																								
190190.216	-- Whipped cream in pressurized containers	23.8%	B11		21.6 %	19.4 %	17.3 %	15.1 %	12.9 %	10.8 %	8.6%	6.4%	4.3%	2.1%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

TARIFF SCHEDULE OF JAPAN (HS2012)

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
190190.217	-- Other	23.8%	TRQ	See TWQ-JP20 of Appendix A	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ
190190.219	(b) Other	29.8%	TRQ	See TWQ-JP29 of Appendix A	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ
	B Other																								
190190.221	- Whipped cream in pressurized containers	21.3%	JPR12		18.6 %	15.9 %	13.3 %	10.6 %	7.9%	5.3%	5.3%	5.3%	5.3%	5.3%	5.3%	5.3%	5.3%	5.3%	5.3%	5.3%	5.3%	5.3%	5.3%	5.3%	5.3%
190190.229	- Other	21.3%	B11		19.3 %	17.4 %	15.4 %	13.5 %	11.6 %	9.6%	7.7%	5.8%	3.8%	1.9%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
190190.230	(2) Malt extract	9.0%	B11		8.1%	7.3%	6.5%	5.7%	4.9%	4.0%	3.2%	2.4%	1.6%	0.8%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	(3) Other																								
	A Containing added sugar																								
	(a) Containing not more than 15% by weight of sucrose																								
190190.241	- Preparations of rice flour	24.0%	JPR17		22.8 %	22.8 %	22.8 %	22.8 %	22.8 %	22.8 %	22.8 %	22.8 %	22.8 %	22.8 %	22.8 %	22.8 %	22.8 %	22.8 %	22.8 %	22.8 %	22.8 %	22.8 %	22.8 %	22.8 %	22.8 %
190190.242	- Preparations of wheat flour	24.0%	TRQ	See TWQ-JP2 of Appendix A	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ
190190.243	- Other	24.0%	B11	Treatment for United States	21.8 %	19.6 %	17.4 %	15.2 %	13.0 %	10.9 %	8.7%	6.5%	4.3%	2.1%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
190190.243	- Other	24.0%	JPR22	Treatment for other Parties	21.6 %	19.2 %	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%

TARIFF SCHEDULE OF JAPAN (HS2012)

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
	(b) Other																								
	- Foods, the largest single ingredient of which is sugar by weight																								
190190.246	-- Preparations of rice flour	28.0%	JPR17		26.6 %	26.6 %	26.6 %	26.6 %	26.6 %	26.6 %	26.6 %	26.6 %	26.6 %	26.6 %	26.6 %	26.6 %	26.6 %	26.6 %	26.6 %	26.6 %	26.6 %	26.6 %	26.6 %	26.6 %	26.6 %
190190.247	-- Preparations of wheat flour	28.0%	TRQ	See TWQ-JP2 of Appendix A	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ
190190.248	-- Other	28.0%	TRQ	See TWQ-JP20 of Appendix A	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ
	- Other																								
190190.251	-- Preparations of rice flour	23.8%	JPR18		22.8 %	21.8 %	20.8 %	19.8 %	18.8 %	17.8 %	17.8 %	17.8 %	17.8 %	17.8 %	17.8 %	17.8 %	17.8 %	17.8 %	17.8 %	17.8 %	17.8 %	17.8 %	17.8 %	17.8 %	17.8 %
190190.252	-- Preparations of wheat flour	23.8%	TRQ	See TWQ-JP2 of Appendix A	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ
190190.253	-- Other	23.8%	TRQ	See TWQ-JP20 of Appendix A	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ
	B Other																								
190190.261	- Put up in containers for retail sale, not more than 500g each including container	13.6%	B11		12.3 %	11.1 %	9.8%	8.6%	7.4%	6.1%	4.9%	3.7%	2.4%	1.2%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	- Other																								
190190.266	-- Preparations of rice flour	16.0%	JPR19		15.4 %	14.8 %	14.2 %	13.6 %	13.6 %	13.6 %	13.6 %	13.6 %	13.6 %	13.6 %	13.6 %	13.6 %	13.6 %	13.6 %	13.6 %	13.6 %	13.6 %	13.6 %	13.6 %	13.6 %	13.6 %

TARIFF SCHEDULE OF JAPAN (HS2012)

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
190190.267	-- Preparations of wheat flour	16.0%	TRQ	See TWQ-JP2 of Appendix A	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ
190190.269	-- Other	16.0%	B11		14.5 %	13.0 %	11.6 %	10.1 %	8.7%	7.2%	5.8%	4.3%	2.9%	1.4%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
19.02	Pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise prepared, such as spaghetti, macaroni, noodles, lasagne, gnocchi, ravioli, cannelloni; couscous, whether or not prepared																								
	Uncooked pasta, not stuffed or otherwise prepared																								
190211.000	Containing eggs	30 yen/kg	B9		26.67 yen /kg	23.33 yen /kg	20 yen /kg	16.67 yen /kg	13.33 yen /kg	10 yen /kg	6.67 yen /kg	3.33 yen /kg	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
1902.19	Other																								
190219.010	1 Biefun	27.20 yen/kg	B11		24.73 yen /kg	22.25 yen /kg	19.78 yen /kg	17.31 yen /kg	14.84 yen /kg	12.36 yen /kg	9.89 yen /kg	7.42 yen /kg	4.95 yen /kg	2.47 yen /kg	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																								
	- Macaroni and spaghetti																								
190219.093	-- Spaghetti	30 yen/kg	JPR20		28 yen /kg	26 yen /kg	24 yen /kg	22 yen /kg	20 yen /kg	18 yen /kg	16 yen /kg	14 yen /kg	12 yen /kg	12 yen /kg	12 yen /kg	12 yen /kg	12 yen /kg	12 yen /kg	12 yen /kg	12 yen /kg	12 yen /kg	12 yen /kg	12 yen /kg	12 yen /kg	12 yen /kg
190219.094	-- Macaroni	30 yen/kg	JPR20		28 yen /kg	26 yen /kg	24 yen /kg	22 yen /kg	20 yen /kg	18 yen /kg	16 yen /kg	14 yen /kg	12 yen /kg	12 yen /kg	12 yen /kg	12 yen /kg	12 yen /kg	12 yen /kg	12 yen /kg	12 yen /kg	12 yen /kg	12 yen /kg	12 yen /kg	12 yen /kg	12 yen /kg
	- Other																								
190219.092	-- Udon, somen and soba	34 yen/kg	TRQ	See TWQ-JP4 of Appendix A	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ
190219.099	-- Other	34 yen/kg	JPR21		31.92 yen /kg	29.84 yen /kg	27.77 yen /kg	25.69 yen /kg	23.61 yen /kg	21.53 yen /kg	19.46 yen /kg	17.38 yen /kg	15.30 yen /kg	15.30 yen /kg	15.30 yen /kg	15.30 yen /kg	15.30 yen /kg	15.30 yen /kg	15.30 yen /kg	15.30 yen /kg	15.30 yen /kg	15.30 yen /kg	15.30 yen /kg	15.30 yen /kg	15.30 yen /kg

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Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
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%	B11		4.6%	4.1%	3.7%	3.2%	2.7%	2.3%	1.8%	1.3%	0.9%	0.4%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
190220.190	(2) Other	23.8%	B11		21.6 %	19.4 %	17.3 %	15.1 %	12.9 %	10.8 %	8.6%	6.4%	4.3%	2.1%	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%	B11		4.6%	4.1%	3.7%	3.2%	2.7%	2.3%	1.8%	1.3%	0.9%	0.4%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
190220.220	(2) Other	21.3%	B11		19.3 %	17.4 %	15.4 %	13.5 %	11.6 %	9.6%	7.7%	5.8%	3.8%	1.9%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
1902.30	Other pasta																								
190230.100	1 Containing added sugar	23.8%	B11		21.6 %	19.4 %	17.3 %	15.1 %	12.9 %	10.8 %	8.6%	6.4%	4.3%	2.1%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
190230.200	2 Other	21.3%	B11		19.3 %	17.4 %	15.4 %	13.5 %	11.6 %	9.6%	7.7%	5.8%	3.8%	1.9%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
190240.000	Couscous	24 yen/kg	B11		21.82 yen /kg	19.64 yen /kg	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
19.03																									
190300.000	Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or in similar forms	9.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

TARIFF SCHEDULE OF JAPAN (HS2012)

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
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 worked grains (except flour, groats and meal), pre-cooked, or 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%	B8		10.0 %	8.6%	7.1%	5.7%	4.3%	2.8%	1.4%	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 swelling or roasting of rice, wheat, triticale or barley																								
	(1) Of rice																								
	- Imported by Japanese Government according to Article 30 of The Law for Stabilization of Supply-Demand and Price of Staple Food (Law No. 113 of 1994), imported to be purchased and sold by Japanese Government in response to a joint application by seller to and purchaser from Japanese Government according to Article 31 of the Law, imported with certification of Minister of Agriculture, Forestry and Fisheries according to the cabinet order concerning rice and others provided by the cabinet order provided in column 3 of paragraph 1 of Article 34 of the Law																								
190410.211	-- For the tariff rate quota in Japan's Schedule to the WTO Agreement	19.2% Subject to an import mark-up in accordance with Japan's Schedule to the WTO Agreement	MFN		MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
	-- Other	19.2% Subject to an import mark-up in accordance with Japan's Schedule to the WTO Agreement	TRQ	Treatment for United States, see CSQ-JP1 of Appendix A	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ
	-- Other	19.2% Subject to an import mark-up in accordance with Japan's Schedule to the WTO Agreement	TRQ	Treatment for Australia, see CSQ-JP2 of Appendix A	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ
190410.212	- Other	341 yen/kg	MFN		MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN
	(2) Of wheat and triticale																								
	- Imported by Japanese Government according to Article 42 of The Law for Stabilization of Supply-Demand and Price of Staple Food (Law No. 113 of 1994), imported to be purchased and sold by Japanese Government in response to a joint application by seller to and purchaser from Japanese Government according to Article 43 of the Law or imported with certification of Minister of Agriculture, Forestry and Fisheries according to the cabinet order concerning wheat and others provided by the cabinet order provided in column 3 of paragraph 1 of Article 45 of the Law																								

TARIFF SCHEDULE OF JAPAN (HS2012)

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
190410.221	-- For the tariff rate quota in Japan's Schedule to the WTO Agreement	19.2% Subject to an import mark-up in accordance with Japan's Schedule to the WTO Agreement	MFN		MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN
	-- Other	19.2% Subject to an import mark-up in accordance with Japan's Schedule to the WTO Agreement	TRQ	See TWQ-JP1 of Appendix A	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ
190410.229	- Other	85 yen/kg	MFN		MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN
	(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 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																								

TARIFF SCHEDULE OF JAPAN (HS2012)

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
190410.231	-- For the tariff rate quota in Japan's Schedule to the WTO Agreement	19.2% Subject to an import mark-up in accordance with Japan's Schedule to the WTO Agreement	MFN		MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN
	-- Other	19.2% Subject to an import mark-up in accordance with Japan's Schedule to the WTO Agreement	TRQ	See TWQ-JP6 of Appendix A	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ
190410.239	- Other	64 yen/kg	MFN		MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN
190410.300	3 Other	16.3%	B11		14.8 %	13.3 %	11.8 %	10.3 %	8.8%	7.4%	5.9%	4.4%	2.9%	1.4%	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	11.5%	B8		10.0 %	8.6%	7.1%	5.7%	4.3%	2.8%	1.4%	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 swelling of rice, wheat, triticale or barley																								
	(1) Of rice																								

TARIFF SCHEDULE OF JAPAN (HS2012)

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
190420.211	- 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																								
	-- For the tariff rate quota in Japan's Schedule to the WTO Agreement	19.2% Subject to an import mark-up in accordance with Japan's Schedule to the WTO Agreement	MFN		MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN
	-- Other	19.2% Subject to an import mark-up in accordance with Japan's Schedule to the WTO Agreement	TRQ	Treatment for United States, see CSQ-JP1 of Appendix A	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ
	-- Other	19.2% Subject to an import mark-up in accordance with Japan's Schedule to the WTO Agreement	TRQ	Treatment for Australia, see CSQ-JP2 of Appendix A	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ

TARIFF SCHEDULE OF JAPAN (HS2012)

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
190420.212	- Other	341 yen/kg	MFN		MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN
	(2) Of wheat and triticale																								
190420.221	- Imported by Japanese Government according to Article 42 of The Law for Stabilization of Supply-Demand and Price of Staple Food (Law No. 113 of 1994), imported to be purchased and sold by Japanese Government in response to a joint application by seller to and purchaser from Japanese Government according to Article 43 of the Law or imported with certification of Minister of Agriculture, Forestry and Fisheries according to the cabinet order concerning wheat and others provided by the cabinet order provided in column 3 of paragraph 1 of Article 45 of the Law																								
	-- For the tariff rate quota in Japan's Schedule to the WTO Agreement	19.2% Subject to an import mark-up in accordance with Japan's Schedule to the WTO Agreement	MFN		MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN
	-- Other	19.2% Subject to an import mark-up in accordance with Japan's Schedule to the WTO Agreement	TRQ	See TWQ-JP1 of Appendix A	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ
190420.229	- Other	85 yen/kg	MFN		MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN
	(3) Of barley																								

TARIFF SCHEDULE OF JAPAN (HS2012)

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
	- 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																								
190420.231	-- For the tariff rate quota in Japan's Schedule to the WTO Agreement	19.2% Subject to an import mark-up in accordance with Japan's Schedule to the WTO Agreement	MFN		MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN
	-- Other	19.2% Subject to an import mark-up in accordance with Japan's Schedule to the WTO Agreement	TRQ	See TWQ-JP5 of Appendix A	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ
190420.239	- Other	64 yen/kg	MFN		MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN
190420.300	3 Other	16.3%	B11		14.8 %	13.3 %	11.8 %	10.3 %	8.8%	7.4%	5.9%	4.4%	2.9%	1.4%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
1904.30	Bulgur wheat																								

TARIFF SCHEDULE OF JAPAN (HS2012)

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
	- 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																								
190430.010	-- For the tariff rate quota in Japan's Schedule to the WTO Agreement	25.0% Subject to an import mark-up in accordance with Japan's Schedule to the WTO Agreement	MFN		MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN
	-- Other	25.0% Subject to an import mark-up in accordance with Japan's Schedule to the WTO Agreement	TRQ	See TWQ-JP1 of Appendix A	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ
190430.090	- Other	85 yen/kg	MFN		MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN
1904.90	Other																								
	1 Of rice																								
190490.110	[1]Containing not more than 30% by weight of rice	25.0%	JPR17		23.7%	23.7%	23.7%	23.7%	23.7%	23.7%	23.7%	23.7%	23.7%	23.7%	23.7%	23.7%	23.7%	23.7%	23.7%	23.7%	23.7%	23.7%	23.7%	23.7%	23.7%
	[2]Other																								

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
190490.120	- 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																								
	-- For the tariff rate quota in Japan's Schedule to the WTO Agreement	25.0% Subject to an import mark-up in accordance with Japan's Schedule to the WTO Agreement	MFN		MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN
	-- Other	25.0% Subject to an import mark-up in accordance with Japan's Schedule to the WTO Agreement	TRQ	Treatment for United States, see CSQ-JP1 of Appendix A	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ
	-- Other	25.0% Subject to an import mark-up in accordance with Japan's Schedule to the WTO Agreement	TRQ	Treatment for Australia, see CSQ-JP2 of Appendix A	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ
190490.130	- Other	341 yen/kg	MFN		MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN

TARIFF SCHEDULE OF JAPAN (HS2012)

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
	2 Of wheat and triticale																								
	- Imported by Japanese Government according to Article 42 of The Law for Stabilization of Supply-Demand and Price of Staple Food (Law No. 113 of 1994), imported to be purchased and sold by Japanese Government in response to a joint application by seller to and purchaser from Japanese Government according to Article 43 of the Law or imported with certification of Minister of Agriculture, Forestry and Fisheries according to the cabinet order concerning wheat and others provided by the cabinet order provided in column 3 of paragraph 1 of Article 45 of the Law																								
190490.210	-- For the tariff rate quota in Japan's Schedule to the WTO Agreement	25.0% Subject to an import mark-up in accordance with Japan's Schedule to the WTO Agreement	MFN		MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN
	-- Other	25.0% Subject to an import mark-up in accordance with Japan's Schedule to the WTO Agreement	TRQ	See TWQ-JP1 of Appendix A	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ
190490.290	- Other	85 yen/kg	MFN		MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN
	3 Of barley																								

TARIFF SCHEDULE OF JAPAN (HS2012)

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
	- 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																								
190490.310	-- For the tariff rate quota in Japan's Schedule to the WTO Agreement	25.0% Subject to an import mark-up in accordance with Japan's Schedule to the WTO Agreement	MFN		MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN
	-- Other	25.0% Subject to an import mark-up in accordance with Japan's Schedule to the WTO Agreement	TRQ	See TWQ-JP5 of Appendix A	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ
190490.390	- Other	64 yen/kg	MFN		MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN
190490.400	4 Other	21.3%	JPR12		18.6 %	15.9 %	13.3 %	10.6 %	7.9%	5.3%	5.3%	5.3%	5.3%	5.3%	5.3%	5.3%	5.3%	5.3%	5.3%	5.3%	5.3%	5.3%	5.3%	5.3%	5.3%
19.05	Bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa; communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products																								
190510.000	Crispbread	9.0%	B11		8.1%	7.3%	6.5%	5.7%	4.9%	4.0%	3.2%	2.4%	1.6%	0.8%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

TARIFF SCHEDULE OF JAPAN (HS2012)

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
190520.000	Gingerbread and the like	18.0%	B11		16.3 %	14.7 %	13.0 %	11.4 %	9.8%	8.1%	6.5%	4.9%	3.2%	1.6%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Sweet biscuits; waffles and wafers																								
190531.000	Sweet biscuits	20.4%	B11		18.5 %	16.6 %	14.8 %	12.9 %	11.1 %	9.2%	7.4%	5.5%	3.7%	1.8%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
190532.000	Waffles and wafers	18.0%	B9		16.0 %	14.0 %	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
190540.000	Rusks, toasted bread and similar toasted products	9.0%	B8		7.8%	6.7%	5.6%	4.5%	3.3%	2.2%	1.1%	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%	B8		7.8%	6.7%	5.6%	4.5%	3.3%	2.2%	1.1%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
190590.200	2 Communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products	6.0%	B11		5.4%	4.9%	4.3%	3.8%	3.2%	2.7%	2.1%	1.6%	1.0%	0.5%	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	34.0%	JPR17		32.3 %	32.3 %	32.3 %	32.3 %	32.3 %	32.3 %	32.3 %	32.3 %	32.3 %	32.3 %	32.3 %	32.3 %	32.3 %	32.3 %	32.3 %	32.3 %	32.3 %	32.3 %	32.3 %	32.3 %	32.3 %
190590.312	B Biscuits, cookies and crackers	15.0%	B6		12.5 %	10.0 %	7.5%	5.0%	2.5%	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%	B6		7.5%	6.0%	4.5%	3.0%	1.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	D Other																								
190590.313	- Pizza, chilled or frozen	24.0%	B9		21.3 %	18.6 %	16.0 %	13.3 %	10.6 %	8.0%	5.3%	2.6%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
190590.319	- Other	25.5%	B6		21.2 %	17.0 %	12.7 %	8.5%	4.2%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	(2) Other																								

TARIFF SCHEDULE OF JAPAN (HS2012)

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
190590.321	A Arare, Senbei and similar rice products	29.8%	JPR17		28.3 %	28.3 %	28.3 %	28.3 %	28.3 %	28.3 %	28.3 %	28.3 %	28.3 %	28.3 %	28.3 %	28.3 %	28.3 %	28.3 %	28.3 %	28.3 %	28.3 %	28.3 %	28.3 %	28.3 %	28.3 %
190590.322	B Biscuits, cookies and crackers	13.0%	B6		10.8 %	8.6%	6.5%	4.3%	2.1%	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%	B6		7.5%	6.0%	4.5%	3.0%	1.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
190590.329	D Other	21.3%	B6		17.7 %	14.2 %	10.6 %	7.1%	3.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

TARIFF SCHEDULE OF JAPAN (HS2012)

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
	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%	B6		12.5 %	10.0 %	7.5%	5.0%	2.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
200110.200	2 Other	12.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
2001.90	Other																								
	1 Containing added sugar																								
200190.110	(1) Papayas, pawpaws, avocados, guavas, durians, bilimbis, champeder, jackfruit, bread-fruit, rambutan, rose-apple jambo, jambosa diamboo-kaget, chicomamey, cherimoya, kehapi, sugar-apples, bullock's-heart, passion-fruit, dookoo kokosan, soursop, litchi, mangoes and mangosteens	7.5%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
200190.120	(2) Sweet corn	10.5%	B6		8.7%	7.0%	5.2%	3.5%	1.7%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
200190.130	(3) Young corncobs	16.8%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
200190.140	(4) Other	15.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																								
200190.210	(1) Papayas, pawpaws, avocados, guavas, durians, bilimbis, champeder, jackfruit, bread-fruit, rambutan, rose-apple jambo, jambosa diamboo-kaget, chicomamey, cherimoya, kehapi, sugar-apples, bullock's-heart, passion-fruit, dookoo kokosan, soursop and litchi	6.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
200190.220	(2) Mangoes and mangosteens	6.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
200190.230	(3) Sweet corn	7.5%	B6		6.2%	5.0%	3.7%	2.5%	1.2%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

TARIFF SCHEDULE OF JAPAN (HS2012)

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
200190.240	(4) Young corncobs	15.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	(5) Other																								
200190.250	- Ginger	12.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
200190.290	- Other	12.0%	EIF		Free	Free	Free	Free	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																								
200210.000	Tomatoes, whole or in pieces	9.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
2002.90	Other																								
200290.100	1 Containing added sugar	13.4%	B6		11.1 %	8.9%	6.7%	4.4%	2.2%	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, when used at a bonded manufacturing warehouse for the manufacture of canned fish or shellfish for export and 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 by relevant regulations which are effective at the time of import	Free	MFN		MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN
200290.219	-- Other	16.0%	B6		13.3 %	10.6 %	8.0%	5.3%	2.6%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	- Other																								

TARIFF SCHEDULE OF JAPAN (HS2012)

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
200290.221	-- 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 by relevant regulations which are effective at the time of import	Free	MFN		MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN
200290.229	-- Other	16.0%	B6		13.3 %	10.6 %	8.0%	5.3%	2.6%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
200290.290	(2) Other	9.0%	EIF		Free	Free	Free	Free	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 *Agaricus*																								
200310.100	1 Containing added sugar	13.4%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																								
	(1) In airtight containers not more than 10 kg each including container																								
200310.211	- French mushrooms	13.6%	B6		11.3 %	9.0%	6.8%	4.5%	2.2%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
200310.219	- Other	9.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
200310.220	(2) Other	10.5%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
2003.90	Other																								
	1 Truffles																								
200390.010	(1) In airtight containers not more than 10 kg each including container	9.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
200390.020	(2) Other	10.5%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																								

TARIFF SCHEDULE OF JAPAN (HS2012)

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
200390.100	(1) Containing added sugar	13.4%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	(2) Other																								
200390.210	A In airtight containers not more than 10 kg each including container	9.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
200390.220	B Other	10.5%	EIF		Free	Free	Free	Free	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%	B4		6.3%	4.2%	2.1%	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%	B6		11.3 %	9.0%	6.8%	4.5%	2.2%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
200410.220	(2) Other	9.0%	B6		7.5%	6.0%	4.5%	3.0%	1.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
2004.90	Other vegetables and mixtures of vegetables																								
	1 Containing added sugar																								
200490.110	(1) Sweet corn	10.5%	B6		8.7%	7.0%	5.2%	3.5%	1.7%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
200490.120	(2) Other	23.8%	B6		19.8 %	15.8 %	11.9 %	7.9%	3.9%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																								
	(1) Asparagus and leguminous vegetables																								
200490.211	- Asparagus	17.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

TARIFF SCHEDULE OF JAPAN (HS2012)

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
200490.212	- Leguminous vegetables	17.0%	B11		15.4 %	13.9 %	12.3 %	10.8 %	9.2%	7.7%	6.1%	4.6%	3.0%	1.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
200490.220	(2) Bamboo shoots	13.6%	B6		11.3 %	9.0%	6.8%	4.5%	2.2%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
200490.230	(3) Sweet corn	7.5%	B6		6.2%	5.0%	3.7%	2.5%	1.2%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	(4) Young corncobs																								
200490.240	- In airtight containers	15.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
200490.291	- Other	15.0%	B6		12.5 %	10.0 %	7.5%	5.0%	2.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
200490.299	(5) Other	9.0%	EIF		Free	Free	Free	Free	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%	B6		14.0 %	11.2 %	8.4%	5.6%	2.8%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
200510.200	2 Other	12.0%	B6		10.0 %	8.0%	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%	B11		12.3 %	11.1 %	9.8%	8.6%	7.4%	6.1%	4.9%	3.7%	2.4%	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%	B6		10.0 %	8.0%	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%	B8		7.8%	6.7%	5.6%	4.5%	3.3%	2.2%	1.1%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
2005.40	Peas (*Pisum sativum*)																								
	1 Containing added sugar																								

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
200540.110	(1) Unshelled	13.4%	B11		12.1 %	10.9 %	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
200540.190	(2) Other	23.8%	TRQ	See TWQ-JP21 of Appendix A	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ
	2 Other																								
	(1) In airtight containers not more than 10 kg each including container																								
200540.211	A Unshelled	12.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
200540.212	B Other	15.0%	B6		12.5 %	10.0 %	7.5%	5.0%	2.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	(2) Other																								
200540.221	A Unshelled	9.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
200540.222	B Other	13.6%	B6		11.3 %	9.0%	6.8%	4.5%	2.2%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Beans (*Vigna spp.*, *Phaseolus spp.*)																								
2005.51	Beans, shelled																								
	1 Containing added sugar																								
200551.110	(1) In airtight containers, containing tomato purée or other kind of tomato preparation and meat of swine, lard or other pig fat	14.0%	B8		12.2 %	10.5 %	8.7%	7.0%	5.2%	3.5%	1.7%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
200551.190	(2) Other	23.8%	TRQ	See TWQ-JP21 of Appendix A	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ
200551.200	2 Other	17.0%	B11		15.4 %	13.9 %	12.3 %	10.8 %	9.2%	7.7%	6.1%	4.6%	3.0%	1.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

TARIFF SCHEDULE OF JAPAN (HS2012)

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
2005.59	Other																								
200559.100	1 Containing added sugar	13.4%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																								
200559.210	(1) In airtight containers not more than 10 kg each including container	12.0%	B6		10.0 %	8.0%	6.0%	4.0%	2.0%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
200559.220	(2) Other	9.0%	EIF		Free	Free	Free	Free	Free	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%	B8		14.0 %	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
200560.020	2 Other	12.0%	B6		10.0 %	8.0%	6.0%	4.0%	2.0%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
2005.70	Olives																								
200570.010	1 In airtight containers not more than 10 kg each including container	5.4%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
200570.020	2 Other	9.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
2005.80	Sweet corn (*Zea mays var. saccharata*)																								
200580.100	1 Containing added sugar	14.9%	B6		12.4 %	9.9%	7.4%	4.9%	2.4%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
200580.200	2 Other	10.0%	EIF		Free	Free	Free	Free	Free	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%	B6		11.1 %	8.9%	6.7%	4.4%	2.2%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
200591.900	2 Other	13.6%	B6		11.3 %	9.0%	6.8%	4.5%	2.2%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

TARIFF SCHEDULE OF JAPAN (HS2012)

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
2005.99	Other																								
	1 Containing added sugar																								
	(1) Leguminous vegetables (podded out)																								
200599.111	A In airtight containers, containing tomato purée or other kind of tomato preparation and meat of swine, lard or other pig fat	14.0%	B6		11.6 %	9.3%	7.0%	4.6%	2.3%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
200599.119	B Other	23.8%	TRQ	See TWQ-JP21 of Appendix A	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ
200599.190	(2) Other	13.4%	B6		11.1 %	8.9%	6.7%	4.4%	2.2%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																								
	(1) Young corncobs																								
200599.211	- In airtight containers	15.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
200599.219	- Other	15.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
200599.220	(2) Leguminous vegetables (podded out)	17.0%	B8		14.8 %	12.7 %	10.6 %	8.5%	6.3%	4.2%	2.1%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
200599.230	(3) Sauerkraut	12.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	(4) Other																								
	A In airtight containers not more than 10 kg each including container																								
200599.911	(a) Garlic powder	9.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
200599.919	(b) Other	12.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

TARIFF SCHEDULE OF JAPAN (HS2012)

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
	B Other																								
200599.991	(a) Garlic powder	10.5%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
200599.999	(b) Other	9.0%	EIF		Free	Free	Free	Free	Free	Free	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 (drained, glacé or crystallised)																								
200600.010	1 Marrons glacé	12.6%	B11		11.4 %	10.3 %	9.1%	8.0%	6.8%	5.7%	4.5%	3.4%	2.2%	1.1%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																								
200600.021	- Apricots	18.0%	B6		15.0 %	12.0 %	9.0%	6.0%	3.0%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
200600.029	- Other	18.0%	EIF		Free	Free	Free	Free	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 purée 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%	B11		30.9 %	27.8 %	24.7 %	21.6 %	18.5 %	15.4 %	12.3 %	9.2%	6.1%	3.0%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
200710.200	2 Other	21.3%	B11		19.3 %	17.4 %	15.4 %	13.5 %	11.6 %	9.6%	7.7%	5.8%	3.8%	1.9%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Other																								
2007.91	Citrus fruit																								
	1 Jams, fruit jellies and marmalades																								
	(1) Containing added sugar																								

TARIFF SCHEDULE OF JAPAN (HS2012)

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
200791.111	- Jams	16.8%	B6		14.0 %	11.2 %	8.4%	5.6%	2.8%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
200791.119	- Fruit jellies and marmalades	16.8%	B6		14.0 %	11.2 %	8.4%	5.6%	2.8%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	(2) Other																								
200791.121	- Jams	12.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
200791.129	- Fruit jellies and marmalades	12.0%	B6		10.0 %	8.0%	6.0%	4.0%	2.0%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Fruit purée and fruit pastes																								
200791.210	(1) Containing added sugar	34.0%	B11		30.9 %	27.8 %	24.7 %	21.6 %	18.5 %	15.4 %	12.3 %	9.2%	6.1%	3.0%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
200791.220	(2) Other	21.3%	B6		17.7 %	14.2 %	10.6 %	7.1%	3.5%	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																								
200799.111	- Jams	16.8%	B6		14.0 %	11.2 %	8.4%	5.6%	2.8%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
200799.119	- Fruit jellies	16.8%	B6		14.0 %	11.2 %	8.4%	5.6%	2.8%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	(2) Other																								
200799.121	- Jams	12.0%	B6		10.0 %	8.0%	6.0%	4.0%	2.0%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
200799.129	- Fruit jellies	12.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																								
	(1) Containing added sugar																								

TARIFF SCHEDULE OF JAPAN (HS2012)

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
200799.211	- Fruit purée and fruit pastes	34.0%	B8		29.7 %	25.5 %	21.2 %	17.0 %	12.7 %	8.5%	4.2%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
200799.219	- Other	40.0%	B6		33.3 %	26.6 %	20.0 %	13.3 %	6.6%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	(2) Other																								
200799.221	- Fruit purée and fruit pastes	21.3%	B6		17.7 %	14.2 %	10.6 %	7.1%	3.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
200799.229	- Other	25.0%	B11		22.7 %	20.4 %	18.1 %	15.9 %	13.6 %	11.3 %	9.0%	6.8%	4.5%	2.2%	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%	B6		10.0 %	8.0%	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%	B6		19.8 %	15.8 %	11.9 %	7.9%	3.9%	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%	B6		8.3%	6.6%	5.0%	3.3%	1.6%	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%	B8		18.6 %	15.9 %	13.3 %	10.6 %	7.9%	5.3%	2.6%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
200811.292	-- Other	21.3%	B8		18.6 %	15.9 %	13.3 %	10.6 %	7.9%	5.3%	2.6%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

TARIFF SCHEDULE OF JAPAN (HS2012)

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
200811.299	- Other	21.3%	B8		18.6 %	15.9 %	13.3 %	10.6 %	7.9%	5.3%	2.6%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
2008.19	Other, including mixtures																								
	1 Containing added sugar																								
200819.110	(1) In pulp form	21.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	(2) Other																								
	A Cashew nuts and other roasted nuts																								
200819.191	- Cashew nuts	11.0%	B6		9.1%	7.3%	5.5%	3.6%	1.8%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
200819.192	- Other	11.0%	B6		9.1%	7.3%	5.5%	3.6%	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 10kg each including container), not roasted	16.8%	B11		15.2 %	13.7 %	12.2 %	10.6 %	9.1%	7.6%	6.1%	4.5%	3.0%	1.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
200819.199	- Other	16.8%	B6		14.0 %	11.2 %	8.4%	5.6%	2.8%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																								
	(1) In pulp form																								
200819.211	A Cashew nuts, not roasted	10.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
200819.219	B Other	10.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	(2) Other																								
	A Not roasted macadamia nuts and roasted almonds																								
200819.227	- Not roasted macadamia nuts	5.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

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Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
200819.222	- Roasted almonds	5.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	B Roasted macadamia nuts and roasted pecan																								
200819.221	- Roasted macadamia nuts	5.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
200819.223	- Roasted pecan	5.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	C Coconuts, Brazil nuts, paradise nuts, hazel nuts (*Corylus spp.*), cashew nuts and gingko nuts																								
200819.224	- Coconuts, Brazil nuts, paradise nuts and hazel nuts (*Corylus spp.*)	10.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
200819.225	- Cashew nuts	10.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
200819.226	- Gingko nuts	12.0%	B6		10.0 %	8.0%	6.0%	4.0%	2.0%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	D Other																								
200819.228	(a) Roasted	5.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
200819.229	(b) Other	12.0%	B6		10.0 %	8.0%	6.0%	4.0%	2.0%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
2008.20	Pineapples																								
	1 Containing added sugar																								
	(1) In airtight containers not more than 10 kg each including container, other than in pulp form, chopped or crushed																								
200820.111	- Concerning pineapples in this subheading 1-(1) and 2-(1), for the quantity within the limits of a tariff quota stipulated by a cabinet order which is effective at the time of import and under the conditions set by relevant regulations which are effective at the time of import	Free	MFN		MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN

TARIFF SCHEDULE OF JAPAN (HS2012)

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
200820.119	- Other	33 yen/kg	JPR16		32.18 yen/kg	31.35 yen/kg	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
	(2) Other																								
200820.191	A In airtight containers not more than 10 kg each including container, in pulp form, chopped or crushed	25.5%	B11		23.1 %	20.8 %	18.5 %	16.2 %	13.9 %	11.5 %	9.2%	6.9%	4.6%	2.3%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
200820.199	B Other	46.8%	B11		42.5 %	38.2 %	34.0 %	29.7 %	25.5 %	21.2 %	17.0 %	12.7 %	8.5%	4.2%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	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	- Concerning pineapples in this subheading 1-(1) and 2-(1), for the quantity within the limits of a tariff quota stipulated by a cabinet order which is effective at the time of import and under the conditions set by relevant regulations which are effective at the time of import	Free	MFN		MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN
200820.219	- Other	33 yen/kg	JPR16		32.18 yen/kg	31.35 yen/kg	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
200820.290	(2) Other	25.5%	B11		23.1 %	20.8 %	18.5 %	16.2 %	13.9 %	11.5 %	9.2%	6.9%	4.6%	2.3%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
2008.30	Citrus fruit																								
	1 Containing added sugar																								
200830.110	(1) In pulp form	29.8%	B11		27.0 %	24.3 %	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
200830.190	(2) Other	23.8%	B6		19.8 %	15.8 %	11.9 %	7.9%	3.9%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																								
200830.210	(1) In pulp form	21.3%	B6		17.7 %	14.2 %	10.6 %	7.1%	3.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

TARIFF SCHEDULE OF JAPAN (HS2012)

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
200830.290	(2) Other	17.0%	B6		14.1 %	11.3 %	8.5%	5.6%	2.8%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	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%	B6		12.5 %	10.0 %	7.5%	5.0%	2.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
200840.119	B Other	21.0%	B6		17.5 %	14.0 %	10.5 %	7.0%	3.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	(2) Other																								
200840.191	A In airtight containers	10.8%	B6		9.0%	7.2%	5.4%	3.6%	1.8%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
200840.199	B Other	15.0%	B6		12.5 %	10.0 %	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%	B6		10.0 %	8.0%	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%	B6		12.5 %	10.0 %	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%	B8		7.8%	6.7%	5.6%	4.5%	3.3%	2.2%	1.1%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
200840.299	B Other	10.8%	B6		9.0%	7.2%	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																								

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
200850.110	(1) In pulp form	15.0%	B6		12.5 %	10.0 %	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%	B6		12.5 %	10.0 %	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%	B6		10.0 %	8.0%	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%	B6		10.0 %	8.0%	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%	B6		12.5 %	10.0 %	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%	B6		12.5 %	10.0 %	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%	B6		10.0 %	8.0%	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%	B6		10.0 %	8.0%	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 nectarines																								
	1 Containing added sugar																								
	(1) In pulp form																								
200870.111	A In airtight containers	21.3%	B6		17.7 %	14.2 %	10.6 %	7.1%	3.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
200870.119	B Other	29.8%	B11		27.0 %	24.3 %	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
	(2) Other																								

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Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
	A In airtight containers																								
200870.191	(a) Not less than 2 kg each including container	6.7%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
200870.192	(b) Other	8.0%	B6		6.6%	5.3%	4.0%	2.6%	1.3%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
200870.199	B Other	13.4%	B6		11.1 %	8.9%	6.7%	4.4%	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%	B6		14.1 %	11.3 %	8.5%	5.6%	2.8%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
200870.219	B Other	21.3%	B6		17.7 %	14.2 %	10.6 %	7.1%	3.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	(2) Other																								
200870.291	A In airtight containers	6.7%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
200870.299	B Other	9.6%	B6		8.0%	6.4%	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																								
200880.110	(1) In pulp form	21.0%	B6		17.5 %	14.0 %	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%	B6		9.1%	7.3%	5.5%	3.6%	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%	B6		12.5 %	10.0 %	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%	B6		10.0 %	8.0%	6.0%	4.0%	2.0%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

TARIFF SCHEDULE OF JAPAN (HS2012)

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
	Other, including mixtures other than those of subheading 2008.19																								
200891.000	Palm hearts	15.0%	B6		12.5 %	10.0 %	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 (*Vaccinium macrocarpon, Vaccinium oxycoccos, Vaccinium vitis-idaea*)																								
	1 Containing added sugar																								
200893.110	(1) In pulp form	29.8%	B11		27.0 %	24.3 %	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
200893.120	(2) Other	11.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																								
200893.210	(1) In pulp form	21.3%	B6		17.7 %	14.2 %	10.6 %	7.1%	3.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
200893.220	(2) Other	12.0%	B6		10.0 %	8.0%	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																								
	1 Mixed fruit, fruit salad and fruit cocktail																								
200897.110	- Containing added sugar	6.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
200897.120	- Other	6.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																								
	(1) Containing added sugar																								
200897.211	A In pulp form	29.8%	B11		27.0 %	24.3 %	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
200897.219	B Other	23.8%	B6		19.8 %	15.8 %	11.9 %	7.9%	3.9%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	(2) Other																								

TARIFF SCHEDULE OF JAPAN (HS2012)

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
200897.221	A In pulp form	21.3%	B6		17.7 %	14.2 %	10.6 %	7.1%	3.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
200897.229	B Other	17.0%	EIF		Free	Free	Free	Free	Free	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 Mume plum)	12.0%	B6		10.0 %	8.0%	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																								
	A In pulp form																								
200899.211	(a) Bananas and avocados	21.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
200899.215	(b) Other	29.8%	B11		27.0 %	24.3 %	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
	B Other																								
200899.212	(a) Berries and prunes	11.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	(b) Bananas, avocados, mangoes, guavas and mangosteens																								
200899.213	- In airtight containers	11.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
200899.214	- Other	11.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	(c) Other																								
200899.216	- Durians, rambutan, passionfruit, litchi and carambola (star-fruit)	14.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
200899.219	- Other	16.8%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	(2) Other																								

TARIFF SCHEDULE OF JAPAN (HS2012)

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
	A In pulp form																								
	(a) Bananas, avocados and prunes																								
200899.221	- Bananas and avocados	15.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
200899.222	- Prunes	15.0%	B6		12.5 %	10.0 %	7.5%	5.0%	2.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	(b) Other																								
200899.226	- Mangoes, guavas and mangosteens	15.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
200899.234	- Camucamu	21.3%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
200899.227	- Other	21.3%	B6		17.7 %	14.2 %	10.6 %	7.1%	3.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	B Other																								
200899.223	(a) Prunes	7.7%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	(b) Bananas, avocados, mangoes, guavas and mangosteens																								
200899.224	- In airtight containers	9.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
200899.225	- Other	9.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
200899.228	(c) Frozen taros (*Colocasia spp.*)	10.0%	B6		8.3%	6.6%	5.0%	3.3%	1.6%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	(d) Other																								
200899.231	- Durians, rambutan, passionfruit, litchi and carambola (starfruit)	10.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
200899.236	- Camucamu	12.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

TARIFF SCHEDULE OF JAPAN (HS2012)

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
200899.232	- Popcorn, corn which is explosive with heating under normal air pressure	9.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
200899.251	- Sweetpotatoes, whole or in pieces, dried after simply steaming or boiling in water	12.0%	B6		10.0 %	8.0%	6.0%	4.0%	2.0%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
200899.259	- Other	12.0%	B6		10.0 %	8.0%	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																								
	Orange juice																								
2009.11	Frozen																								
	1 Containing added sugar																								
200911.110	(1) Not more than 10% by weight of sucrose, naturally and artificially contained	25.5%	B11		23.1 %	20.8 %	18.5 %	16.2 %	13.9 %	11.5 %	9.2%	6.9%	4.6%	2.3%	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	B11		27.0% or 20.91 yen/ kg, which-ever is the great-er	24.3% or 18.82 yen/ kg, which-ever is the great-er	21.6% or 16.73 yen/ kg, which-ever is the great-er	18.9% or 14.64 yen/ kg, which-ever is the great-er	16.2% or 12.55 yen/ kg, which-ever is the great-er	13.5% or 10.45 yen/ kg, which-ever is the great-er	10.8% or 8.36 yen/ kg, which-ever is the great-er	8.1% or 6.27 yen/ kg, which-ever is the great-er	5.4% or 4.18 yen/ kg, which-ever is the great-er	2.7% or 2.09 yen/ kg, which-ever is the great-er	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																								
200911.210	(1) Not more than 10% by weight of sucrose	21.3%	B6		17.7 %	14.2 %	10.6 %	7.1%	3.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
200911.290	(2) Other	25.5%	B6		21.2 %	17.0 %	12.7 %	8.5%	4.2%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
2009.12	Not frozen, of a Brix value not exceeding 20																								
	1 Containing added sugar																								

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
200912.110	(1) Not more than 10% by weight of sucrose, naturally and artificially contained	25.5%	B11		23.1 %	20.8 %	18.5 %	16.2 %	13.9 %	11.5 %	9.2%	6.9%	4.6%	2.3%	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	B11		27.0% or 20.91 yen/ kg, which-ever is the great-er	24.3% or 18.82 yen/ kg, which-ever is the great-er	21.6% or 16.73 yen/ kg, which-ever is the great-er	18.9% or 14.64 yen/ kg, which-ever is the great-er	16.2% or 12.55 yen/ kg, which-ever is the great-er	13.5% or 10.45 yen/ kg, which-ever is the great-er	10.8% or 8.36 yen/ kg, which-ever is the great-er	8.1% or 6.27 yen/ kg, which-ever is the great-er	5.4% or 4.18 yen/ kg, which-ever is the great-er	2.7% or 2.09 yen/ kg, which-ever is the great-er	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																								
200912.210	(1) Not more than 10% by weight of sucrose	21.3%	B11		19.3 %	17.4 %	15.4 %	13.5 %	11.6 %	9.6%	7.7%	5.8%	3.8%	1.9%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
200912.290	(2) Other	25.5%	B11		23.1 %	20.8 %	18.5 %	16.2 %	13.9 %	11.5 %	9.2%	6.9%	4.6%	2.3%	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%	B11		23.1 %	20.8 %	18.5 %	16.2 %	13.9 %	11.5 %	9.2%	6.9%	4.6%	2.3%	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	B11		27.0% or 20.91 yen/ kg, which-ever is the great-er	24.3% or 18.82 yen/ kg, which-ever is the great-er	21.6% or 16.73 yen/ kg, which-ever is the great-er	18.9% or 14.64 yen/ kg, which-ever is the great-er	16.2% or 12.55 yen/ kg, which-ever is the great-er	13.5% or 10.45 yen/ kg, which-ever is the great-er	10.8% or 8.36 yen/ kg, which-ever is the great-er	8.1% or 6.27 yen/ kg, which-ever is the great-er	5.4% or 4.18 yen/ kg, which-ever is the great-er	2.7% or 2.09 yen/ kg, which-ever is the great-er	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																								
200919.210	(1) Not more than 10% by weight of sucrose	21.3%	B11		19.3 %	17.4 %	15.4 %	13.5 %	11.6 %	9.6%	7.7%	5.8%	3.8%	1.9%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
200919.290	(2) Other	25.5%	B6		21.2 %	17.0 %	12.7 %	8.5%	4.2%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
	Grapefruit (including pomelo) juice																								
2009.21	Of a Brix value not exceeding 20																								
	1 Containing added sugar																								
200921.110	(1) Not more than 10% by weight of sucrose, naturally and artificially contained	23.0%	B8		20.1 %	17.2 %	14.3 %	11.5 %	8.6%	5.7%	2.8%	Free	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	B8		26.0% or 20.13 yen/ kg, which-ever is the great-er	22.3% or 17.25 yen/ kg, which-ever is the great-er	18.6% or 14.38 yen/ kg, which-ever is the great-er	14.9% or 11.50 yen/ kg, which-ever is the great-er	11.1% or 8.63 yen/ kg, which-ever is the great-er	7.4% or 5.75 yen/ kg, which-ever is the great-er	3.7% or 2.88 yen/ kg, which-ever is the great-er	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																								
200921.210	(1) Not more than 10% by weight of sucrose	19.1%	B8		16.7 %	14.3 %	11.9 %	9.5%	7.1%	4.7%	2.3%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
200921.290	(2) Other	25.5%	B8		22.3 %	19.1 %	15.9 %	12.7 %	9.5%	6.3%	3.1%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
2009.29	Other																								
	1 Containing added sugar																								
200929.110	(1) Not more than 10% by weight of sucrose, naturally and artificially contained	23.0%	B8		20.1 %	17.2 %	14.3 %	11.5 %	8.6%	5.7%	2.8%	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	B8		26.0% or 20.13 yen/ kg, which-ever is the great-er	22.3% or 17.25 yen/ kg, which-ever is the great-er	18.6% or 14.38 yen/ kg, which-ever is the great-er	14.9% or 11.50 yen/ kg, which-ever is the great-er	11.1% or 8.63 yen/ kg, which-ever is the great-er	7.4% or 5.75 yen/ kg, which-ever is the great-er	3.7% or 2.88 yen/ kg, which-ever is the great-er	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
	2 Other																								
200929.210	(1) Not more than 10% by weight of sucrose	19.1%	B8		16.7 %	14.3 %	11.9 %	9.5%	7.1%	4.7%	2.3%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
200929.290	(2) Other	25.5%	B6		21.2 %	17.0 %	12.7 %	8.5%	4.2%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Juice of any other single citrus fruit																								
2009.31	Of a Brix value not exceeding 20																								
	1 Containing added sugar																								
200931.110	(1) Not more than 10% by weight of sucrose, naturally and artificially contained	23.0%	B6		19.1 %	15.3 %	11.5 %	7.6%	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	B11		27.0% or 20.91 yen/ kg, which-ever is the great-er	24.3% or 18.82 yen/ kg, which-ever is the great-er	21.6% or 16.73 yen/ kg, which-ever is the great-er	18.9% or 14.64 yen/ kg, which-ever is the great-er	16.2% or 12.55 yen/ kg, which-ever is the great-er	13.5% or 10.45 yen/ kg, which-ever is the great-er	10.8% or 8.36 yen/ kg, which-ever is the great-er	8.1% or 6.27 yen/ kg, which-ever is the great-er	5.4% or 4.18 yen/ kg, which-ever is the great-er	2.7% or 2.09 yen/ kg, which-ever is the great-er	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																								
	(1) Not more than 10% by weight of sucrose																								
200931.211	A Lemon juice	6.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
200931.212	B Lime juice	12.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
200931.219	C Other	19.1%	B6		15.9 %	12.7 %	9.5%	6.3%	3.1%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
200931.290	(2) Other	25.5%	B6		21.2 %	17.0 %	12.7 %	8.5%	4.2%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
2009.39	Other																								

TARIFF SCHEDULE OF JAPAN (HS2012)

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
	1 Containing added sugar																								
200939.110	(1) Not more than 10% by weight of sucrose, naturally and artificially contained	23.0%	B6		19.1 %	15.3 %	11.5 %	7.6%	3.8%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
200939.190	(2) Other	29.8% or 23 yen/kg, whichever is the greater	B11		27.0% or 20.91 yen/ kg, which-ever is the great-er	24.3% or 18.82 yen/ kg, which-ever is the great-er	21.6% or 16.73 yen/ kg, which-ever is the great-er	18.9% or 14.64 yen/ kg, which-ever is the great-er	16.2% or 12.55 yen/ kg, which-ever is the great-er	13.5% or 10.45 yen/ kg, which-ever is the great-er	10.8% or 8.36 yen/ kg, which-ever is the great-er	8.1% or 6.27 yen/ kg, which-ever is the great-er	5.4% or 4.18 yen/ kg, which-ever is the great-er	2.7% or 2.09 yen/ kg, which-ever is the great-er	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																								
	(1) Not more than 10% by weight of sucrose																								
200939.211	A Lemon juice	6.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
200939.212	B Lime juice	12.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
200939.219	C Other	19.1%	B6		15.9 %	12.7 %	9.5%	6.3%	3.1%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
200939.290	(2) Other	25.5%	B6		21.2 %	17.0 %	12.7 %	8.5%	4.2%	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%	B11		20.9 %	18.8 %	16.7 %	14.6 %	12.5 %	10.4 %	8.3%	6.2%	4.1%	2.0%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
200941.190	(2) Other	29.8% or 23 yen/kg, whichever is the greater	B11		27.0% or 20.91 yen/kg, whichever is the greater	24.3% or 18.82 yen/kg, whichever is the greater	21.6% or 16.73 yen/kg, whichever is the greater	18.9% or 14.64 yen/kg, whichever is the greater	16.2% 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
	2 Other																								
200941.210	(1) Not more than 10% by weight of sucrose	19.1%	B11		17.3%	15.6%	13.8%	12.1%	10.4%	8.6%	6.9%	5.2%	3.4%	1.7%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
200941.290	(2) Other	25.5%	B11		23.1%	20.8%	18.5%	16.2%	13.9%	11.5%	9.2%	6.9%	4.6%	2.3%	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%	B11		20.9%	18.8%	16.7%	14.6%	12.5%	10.4%	8.3%	6.2%	4.1%	2.0%	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	B11		27.0% or 20.91 yen/kg, whichever is the greater	24.3% or 18.82 yen/kg, whichever is the greater	21.6% or 16.73 yen/kg, whichever is the greater	18.9% or 14.64 yen/kg, whichever is the greater	16.2% 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
	2 Other																								
200949.210	(1) Not more than 10% by weight of sucrose	19.1%	B11		17.3%	15.6%	13.8%	12.1%	10.4%	8.6%	6.9%	5.2%	3.4%	1.7%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
200949.290	(2) Other	25.5%	B11		23.1%	20.8%	18.5%	16.2%	13.9%	11.5%	9.2%	6.9%	4.6%	2.3%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
2009.50	Tomato juice																								

TARIFF SCHEDULE OF JAPAN (HS2012)

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
200950.100	1 Containing added sugar	29.8%	B6		24.8%	19.8%	14.9%	9.9%	4.9%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
200950.200	2 Other	21.3%	B6		17.7%	14.2%	10.6%	7.1%	3.5%	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%	B6		19.1%	15.3%	11.5%	7.6%	3.8%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
200961.190	(2) Other	29.8% or 23 yen/kg, whichever is the greater	B6		24.8% or 19.17 yen/kg, whichever is the greater	19.8% or 15.33 yen/kg, whichever is the greater	14.9% or 11.50 yen/kg, whichever is the greater	9.9% or 7.67 yen/kg, whichever is the greater	4.9% 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
200961.200	2 Other	19.1%	B6		15.9%	12.7%	9.5%	6.3%	3.1%	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%	B6		19.1%	15.3%	11.5%	7.6%	3.8%	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	B11		27.0% or 20.91 yen/kg, whichever is the greater	24.3% or 18.82 yen/kg, whichever is the greater	21.6% or 16.73 yen/kg, whichever is the greater	18.9% or 14.64 yen/kg, whichever is the greater	16.2% 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

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
	2 Other																								
200969.210	(1) Not more than 10% by weight of sucrose	19.1%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
200969.290	(2) Other	25.5%	B11		23.1 %	20.8 %	18.5 %	16.2 %	13.9 %	11.5 %	9.2%	6.9%	4.6%	2.3%	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%	B11		20.9 %	18.8 %	16.7 %	14.6 %	12.5 %	10.4 %	8.3%	6.2%	4.1%	2.0%	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	B11		30.9% or 20.91 yen/kg, whichever is the greater	27.8% or 18.82 yen/kg, whichever is the greater	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	15.4% or 10.45 yen/kg, whichever is the greater	12.3% or 8.36 yen/kg, whichever is the greater	9.2% or 6.27 yen/kg, whichever is the greater	6.1% or 4.18 yen/kg, whichever is the greater	3.0% or 2.09 yen/kg, whichever is the greater	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%	B11		17.3 %	15.6 %	13.8 %	12.1 %	10.4 %	8.6%	6.9%	5.2%	3.4%	1.7%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
200971.290	(2) Other	29.8%	B11		27.0 %	24.3 %	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
2009.79	Other																								
	1 Containing added sugar																								
200979.110	(1) Not more than 10% by weight of sucrose, naturally and artificially contained	23.0%	B11		20.9 %	18.8 %	16.7 %	14.6 %	12.5 %	10.4 %	8.3%	6.2%	4.1%	2.0%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
200979.190	(2) Other	34.0% or 23 yen/kg, whichever is the greater	B11		30.9% or 20.91 yen/kg, whichever is the greater	27.8% or 18.82 yen/kg, whichever is the greater	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	15.4% or 10.45 yen/kg, whichever is the greater	12.3% or 8.36 yen/kg, whichever is the greater	9.2% or 6.27 yen/kg, whichever is the greater	6.1% or 4.18 yen/kg, whichever is the greater	3.0% or 2.09 yen/kg, whichever is the greater	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%	B8		16.7 %	14.3 %	11.9 %	9.5%	7.1%	4.7%	2.3%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
200979.290	(2) Other	29.8%	B8		26.0 %	22.3 %	18.6 %	14.9 %	11.1 %	7.4%	3.7%	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 (*Vaccinium macrocarpon, Vaccinium oxycoccos, Vaccinium vitis-idaea*) juice																								
	1 Containing added sugar																								
200981.110	(1) Not more than 10% by weight of sucrose, naturally and artificially contained	23.0%	B6		19.1 %	15.3 %	11.5 %	7.6%	3.8%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
200981.190	(2) Other	29.8% or 23 yen/kg, whichever is the greater	B6		24.8% or 19.17 yen/kg, whichever is the greater	19.8% or 15.33 yen/kg, whichever is the greater	14.9% or 11.50 yen/kg, whichever is the greater	9.9% or 7.67 yen/kg, whichever is the greater	4.9% 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
	2 Other																								
200981.210	(1) Not more than 10% by weight of sucrose	19.1%	B6		15.9 %	12.7 %	9.5%	6.3%	3.1%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
200981.290	(2) Other	25.5%	B6		21.2 %	17.0 %	12.7 %	8.5%	4.2%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
2009.89	Other																								

TARIFF SCHEDULE OF JAPAN (HS2012)

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
	1 Fruit juices																								
	(1) Containing added sugar																								
200989.111	A Not more than 10% by weight of sucrose, naturally and artificially contained	23.0%	B6		19.1 %	15.3 %	11.5 %	7.6%	3.8%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
200989.119	B Other	29.8% or 23 yen/kg, whichever is the greater	B6		24.8% or 19.17 yen/ kg, which-ever is the great-er	19.8% or 15.33 yen/ kg, which-ever is the great-er	14.9% or 11.50 yen/ kg, which-ever is the great-er	9.9% or 7.67 yen/ kg, which-ever is the great-er	4.9% or 3.83 yen/ kg, which-ever is the great-er	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																								
200989.122	- Prune juice	14.4%	B6		12.0 %	9.6%	7.2%	4.8%	2.4%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
200989.123	- Other	19.1%	B6		15.9 %	12.7 %	9.5%	6.3%	3.1%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
200989.129	B Other	25.5%	B6		21.2 %	17.0 %	12.7 %	8.5%	4.2%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Vegetable juices																								
200989.210	(1) Containing added sugar	8.1%	B6		6.7%	5.4%	4.0%	2.7%	1.3%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	(2) Other																								
200989.221	- In airtight containers	9.0%	B6		7.5%	6.0%	4.5%	3.0%	1.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	- Other																								
200989.231	-- Carrot juice	7.2%	B6		6.0%	4.8%	3.6%	2.4%	1.2%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

TARIFF SCHEDULE OF JAPAN (HS2012)

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
200989.239	-- Other	7.2%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
2009.90	Mixtures of juices																								
	1 Mixtures of fruit juices																								
	(1) Containing added sugar																								
200990.111	A Not more than 10% by weight of sucrose, naturally and artificially contained	23.0%	B6		19.1 %	15.3 %	11.5 %	7.6%	3.8%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
200990.119	B Other	29.8% or 23 yen/kg, whichever is the greater	B11		27.0% or 20.91 yen/ kg, which-ever is the great-er	24.3% or 18.82 yen/ kg, which-ever is the great-er	21.6% or 16.73 yen/ kg, which-ever is the great-er	18.9% or 14.64 yen/ kg, which-ever is the great-er	16.2% or 12.55 yen/ kg, which-ever is the great-er	13.5% or 10.45 yen/ kg, which-ever is the great-er	10.8% or 8.36 yen/ kg, which-ever is the great-er	8.1% or 6.27 yen/ kg, which-ever is the great-er	5.4% or 4.18 yen/ kg, which-ever is the great-er	2.7% or 2.09 yen/ kg, which-ever is the great-er	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	(2) Other																								
200990.121	A Not more than 10% by weight of sucrose	19.1%	B6		15.9 %	12.7 %	9.5%	6.3%	3.1%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
200990.129	B Other	25.5%	B6		21.2 %	17.0 %	12.7 %	8.5%	4.2%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Mixtures of vegetable juices																								
200990.210	(1) Containing added sugar	8.1%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
200990.220	(2) Other	5.4%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

TARIFF SCHEDULE OF JAPAN (HS2012)

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
	Chapter 21 Miscellaneous edible preparations																								
21.01	Extracts, essences and concentrates, of coffee, tea or maté and preparations with a basis of these products or with a basis of coffee, tea or maté; roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof																								
	Extracts, essences and concentrates, of coffee, 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%	JPR22		21.6 %	19.2 %	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%
	2 Other																								
210111.210	(1) Instant coffee	8.8%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
210111.290	(2) Other	15.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
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%	TRQ	See TWQ-JP20 of Appendix A	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ
	(2) Other																								
210112.121	A Instant coffee	8.8%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
210112.122	B Other	15.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Preparations with a basis of coffee																								

TARIFF SCHEDULE OF JAPAN (HS2012)

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
	(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″	25.0%	JPR6		22.0 %	19.1 %	16.2 %	13.3 %	10.4 %	7.5%	7.5%	7.5%	7.5%	7.5%	7.5%	7.5%	7.5%	7.5%	7.5%	7.5%	7.5%	7.5%	7.5%	7.5%	7.5%
210112.232	- Other	29.8% + 679 yen/kg	MFN		MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN
	B Other																								
210112.236	- For "the Pooled Quota of other milk products″	25.0%	JPR6		22.0 %	19.1 %	16.2 %	13.3 %	10.4 %	7.5%	7.5%	7.5%	7.5%	7.5%	7.5%	7.5%	7.5%	7.5%	7.5%	7.5%	7.5%	7.5%	7.5%	7.5%	7.5%
210112.237	- Other	29.8% + 1,159 yen/kg	MFN		MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN
	(2) Other																								
	A Containing added sugar																								
	(a) Less than 50% by weight of sucrose																								
210112.241	- Those, the largest single ingredient of which is sugar by weight	28.0%	B11		25.4 %	22.9 %	20.3 %	17.8 %	15.2 %	12.7 %	10.1 %	7.6%	5.0%	2.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
210112.242	- Other	19.6%	B11		17.8 %	16.0 %	14.2 %	12.4 %	10.6 %	8.9%	7.1%	5.3%	3.5%	1.7%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
210112.246	(b) Other	29.8%	TRQ	See TWQ-JP20 of Appendix A	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ
210112.249	B Other	15.0%	B6		12.5 %	10.0 %	7.5%	5.0%	2.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

TARIFF SCHEDULE OF JAPAN (HS2012)

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
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																								
	1 Extracts, essences and concentrates, of tea or maté and preparations with a basis of these extracts, essences and concentrates																								
210120.110	(1) Instant tea	10.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
210120.120	(2) Other	8.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	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%	JPR6		22.0 %	19.1 %	16.2 %	13.3 %	10.4 %	7.5%	7.5%	7.5%	7.5%	7.5%	7.5%	7.5%	7.5%	7.5%	7.5%	7.5%	7.5%	7.5%	7.5%	7.5%	7.5%
210120.232	- Other	29.8% + 679 yen/kg	MFN		MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN
	B Other																								
210120.236	- For "the Pooled Quota of other milk products"	25.0%	JPR6		22.0 %	19.1 %	16.2 %	13.3 %	10.4 %	7.5%	7.5%	7.5%	7.5%	7.5%	7.5%	7.5%	7.5%	7.5%	7.5%	7.5%	7.5%	7.5%	7.5%	7.5%	7.5%
210120.237	- Other	29.8% + 1,159 yen/kg	MFN		MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN
	(2) Other																								
	A Containing added sugar																								
	(a) Less than 50% by weight of sucrose																								

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
210120.241	- Those, the largest single ingredient of which is sugar by weight	21.0%	B11		19.0 %	17.1 %	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
210120.242	- Other	16.8%	B11		15.2 %	13.7 %	12.2 %	10.6 %	9.1%	7.6%	6.1%	4.5%	3.0%	1.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
210120.246	(b) Other	29.8%	TRQ	See TWQ-JP20 of Appendix A	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ
210120.247	B Other	15.0%	B6		12.5 %	10.0 %	7.5%	5.0%	2.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
210130.000	Roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof	6.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
21.02	Yeasts (active or inactive); other single-cell micro-organisms, dead (but not including vaccines of heading 30.02); prepared baking powders																								
210210.000	Active yeasts	10.5%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
2102.20	Inactive yeasts; other single-cell micro-organisms, dead																								
210220.100	1 Yeasts	3.8%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
210220.200	2 Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
210230.000	Prepared baking powders	10.5%	EIF		Free	Free	Free	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%	B6		6.0%	4.8%	3.6%	2.4%	1.2%	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%	B11		19.3 %	17.4 %	15.4 %	13.5 %	11.6 %	9.6%	7.7%	5.8%	3.8%	1.9%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

TARIFF SCHEDULE OF JAPAN (HS2012)

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
210320.090	2 Other tomato sauces	17.0%	B11		15.4 %	13.9 %	12.3 %	10.8 %	9.2%	7.7%	6.1%	4.6%	3.0%	1.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
2103.30	Mustard flour and meal and prepared mustard																								
210330.100	1 Put up in containers for retail sale	9.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
210330.200	2 Other	7.5%	B6		6.2%	5.0%	3.7%	2.5%	1.2%	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%	B6		10.6 %	8.5%	6.4%	4.2%	2.1%	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%	B6		8.7%	7.0%	5.2%	3.5%	1.7%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
210390.130	(3) Other	7.2%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																								
210390.210	(1) Instant curry and other curry preparations	7.2%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	(2) Other																								
210390.221	A Consisting chiefly of sodiumglutamate	9.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
210390.229	B Other	10.5%	B4		7.8%	5.2%	2.6%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
21.04	Soups and broths and preparations therefor; homogenised composite food preparations																								
2104.10	Soups and broths and preparations therefor																								
210410.010	1 Of vegetable, in airtight containers	7.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
210410.020	2 Other	8.4%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

TARIFF SCHEDULE OF JAPAN (HS2012)

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
210420.000	Homogenised composite food preparations	12.0%	EIF		Free	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																								
	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%	JPR23		18.7%	16.5%	14.3%	12.1%	9.9%	7.7%	7.7%	7.7%	7.7%	7.7%	7.7%	7.7%	7.7%	7.7%	7.7%	7.7%	7.7%	7.7%	7.7%	7.7%	7.7%
210500.112	-- Other	28.0%	B11		25.4%	22.9%	20.3%	17.8%	15.2%	12.7%	10.1%	7.6%	5.0%	2.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	- Other																								
210500.113	-- Ice cream	21.0%	JPR24		18.6%	16.3%	14.0%	11.6%	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%	B11		21.6%	19.4%	17.3%	15.1%	12.9%	10.8%	8.6%	6.4%	4.3%	2.1%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	(2) Other																								
210500.191	- Ice cream	29.8%	JPR25		26.4%	23.1%	19.8%	16.4%	13.1%	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%	B11		27.0%	24.3%	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
	2 Other																								
210500.210	- Ice cream	21.3%	JPR23		19.0%	16.8%	14.5%	12.3%	10.1%	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%
210500.290	- Other	21.3%	B11		19.3%	17.4%	15.4%	13.5%	11.6%	9.6%	7.7%	5.8%	3.8%	1.9%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
21.06	Food preparations not elsewhere specified or included																								

TARIFF SCHEDULE OF JAPAN (HS2012)

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
2106.10	Protein concentrates and textured protein substances																								
	1 Preparations containing not less than 30% 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%	JPR6		11.0 %	9.5%	8.1%	6.6%	5.2%	3.7%	3.7%	3.7%	3.7%	3.7%	3.7%	3.7%	3.7%	3.7%	3.7%	3.7%	3.7%	3.7%	3.7%	3.7%	3.7%
210610.130	-- Other	25.0%	JPR6		22.0 %	19.1 %	16.2 %	13.3 %	10.4 %	7.5%	7.5%	7.5%	7.5%	7.5%	7.5%	7.5%	7.5%	7.5%	7.5%	7.5%	7.5%	7.5%	7.5%	7.5%	7.5%
210610.140	- Other	29.8% + 1,155 yen/kg	MFN		MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN
	2 Other																								
	(1) Containing added sugar																								
210610.211	A Less than 50% by weight of sucrose	16.8%	B11		15.2 %	13.7 %	12.2 %	10.6 %	9.1%	7.6%	6.1%	4.5%	3.0%	1.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
210610.219	B Other	21.0%	B11		19.0 %	17.1 %	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 80% protein, the largest single ingredient is vegetable protein and put up in containers for retail sale by weight of less than 500 g each excluding container	10.6%	B6		8.8%	7.0%	5.3%	3.5%	1.7%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
210610.222	- Other	10.6%	B6		8.8%	7.0%	5.3%	3.5%	1.7%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
210610.229	B Other	15.0%	B6		12.5 %	10.0 %	7.5%	5.0%	2.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

TARIFF SCHEDULE OF JAPAN (HS2012)

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
2106.90	Other																								
	1 Not less than 30% of natural milk constituents by weight, calculated on the dry matter																								
	(1) Of a milkfat content, by weight, not exceeding 30%																								
	- For "the Pooled Quota of other milk products″																								
210690.111	-- Base for non-alcoholic beverage, food supplement with a basis of vitamins or of hydrolyzed vegetable protein	12.0%	JPR12		10.5 %	9.0%	7.5%	6.0%	4.5%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%
210690.112	-- Other	21.0%	JPR12		18.3 %	15.7 %	13.1 %	10.5 %	7.8%	5.2%	5.2%	5.2%	5.2%	5.2%	5.2%	5.2%	5.2%	5.2%	5.2%	5.2%	5.2%	5.2%	5.2%	5.2%	5.2%
210690.119	- Other	29.8% + 679 yen/kg	MFN		MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN
	(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 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 year, international market situation and other relevant conditions																								
210690.121	--- The place of origin, New Zealand	25.0%	JPB21***		23.1 %	21.3 %	19.5 %	17.7 %	15.9 %	14.0 %	12.2 %	10.4 %	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
210690.122	--- Other	25.0%	JPB21***		23.1 %	21.3 %	19.5 %	17.7 %	15.9 %	14.0 %	12.2 %	10.4 %	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

TARIFF SCHEDULE OF JAPAN (HS2012)

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
210690.123	-- Other	29.8% + 1,159 yen/kg	MFN		MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN
	- For "the Pooled Quota of other milk products″																								
210690.124	-- Base for non-alcoholic beverage, food supplement with a basis of vitamins and hydrolyzed vegetable protein	12.0%	JPR13		11.4 %	10.9 %	10.3 %	9.8%	9.2%	8.7%	8.1%	7.6%	7.0%	6.5%	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%	JPR13		20.0 %	19.0 %	18.1 %	17.1 %	16.2 %	15.2 %	14.3 %	13.3 %	12.4 %	11.4 %	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	29.8% + 1,159 yen/kg	MFN		MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN
	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																								
	- 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																								

TARIFF SCHEDULE OF JAPAN (HS2012)

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
210690.517	-- For the tariff rate quota in Japan's Schedule to the WTO Agreement	25.0% Subject to an import mark-up in accordance with Japan's Schedule to the WTO Agreement	MFN		MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN
	-- Other	25.0% Subject to an import mark-up in accordance with Japan's Schedule to the WTO Agreement	TRQ	Treatment for United States, see CSQ-JP1 of Appendix A	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ
	-- Other	25.0% Subject to an import mark-up in accordance with Japan's Schedule to the WTO Agreement	TRQ	Treatment for Australia, CSQ-JP2 of Appendix A	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ
210690.518	- Other	341 yen/kg	MFN		MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN
	B Other																								
	(a) Containing more than 30% by weight of wheat including triticale																								

TARIFF SCHEDULE OF JAPAN (HS2012)

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
	- 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																								
210690.214	-- For the tariff rate quota in Japan's Schedule to the WTO Agreement	25.0% Subject to an import mark-up in accordance with Japan's Schedule to the WTO Agreement	MFN		MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN
	-- Other	25.0% Subject to an import mark-up in accordance with Japan's Schedule to the WTO Agreement	TRQ	See TWQ-JP1 of Appendix A	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ
210690.215	- Other	85 yen/kg	MFN		MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN
	(b) Containing more than 30% by weight of barley																								

TARIFF SCHEDULE OF JAPAN (HS2012)

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
	- 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																								
210690.216	-- For the tariff rate quota in Japan's Schedule to the WTO Agreement	25.0% Subject to an import mark-up in accordance with Japan's Schedule to the WTO Agreement	MFN		MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN
	-- Other	25.0% Subject to an import mark-up in accordance with Japan's Schedule to the WTO Agreement	TRQ	See TWQ-JP5 of Appendix A	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ
210690.219	- Other	64 yen/kg	MFN		MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN
	(2) Other																								
	A Sugar syrup, containing added flavouring or colouring matter																								

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
210690.221	- Of sugar centrifugal	52.5% or 49.70 yen/kg, whichever is the greater	TRQ	See TWQ-JP32 of Appendix A	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ
210690.229	- Other	29.8% or 23 yen/kg, whichever is the greater	B11		27.0% or 20.91 yen /kg, which-ever is the great-er	24.3% or 18.82 yen /kg, which-ever is the great-er	21.6% or 16.73 yen /kg, which-ever is the great-er	18.9% or 14.64 yen /kg, which-ever is the great-er	16.2% or 12.55 yen /kg, which-ever is the great-er	13.5% or 10.45 yen /kg, which-ever is the great-er	10.8% or 8.36 yen /kg, which-ever is the great-er	8.1% or 6.27 yen /kg, which-ever is the great-er	5.4% or 4.18 yen /kg, which-ever is the great-er	2.7% or 2.09 yen /kg, which-ever is the great-er	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
210690.230	B Chewing gum	5.0%	B6		4.1%	3.3%	2.5%	1.6%	0.8%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
210690.240	C Konnyaku	21.3%	JPR16		20.7 %	20.2 %	19.7 %	19.1 %	18.6 %	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	B6		24.8% or 19.17 yen /kg, which-ever is the great-er	19.8% or 15.33 yen /kg, which-ever is the great-er	14.9% or 11.50 yen /kg, which-ever is the great-er	9.9% or 7.67 yen /kg, which-ever is the great-er	4.9% or 3.83 yen /kg, which-ever is the great-er	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
210690.247	(b) Other	11.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	E Other																								
	(a) Containing added sugar																								

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
	Bases for beverage, containing *Panax ginseng* or its extract																								
210690.251	- Those, the largest single ingredient of which is sugar by weight	28.0%	TRQ	See TWQ-JP20 of Appendix A	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ
210690.259	- Other	23.8%	B6		19.8 %	15.8 %	11.9 %	7.9%	3.9%	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 milk fat	12.5%	B6		10.4 %	8.3%	6.2%	4.1%	2.0%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
210690.262	-- Other	12.5%	B6		10.4 %	8.3%	6.2%	4.1%	2.0%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
210690.269	- Other	12.5%	B6		10.4 %	8.3%	6.2%	4.1%	2.0%	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 milk fat	28.0%	TRQ	See TWQ-JP20 of Appendix A	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ
210690.272	-- Other	25.5%	TRQ	See TWQ-JP20 of Appendix A	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ

TARIFF SCHEDULE OF JAPAN (HS2012)

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
210690.273	- Those the largest single ingredient of which is products specified in subheading 1212.21 by weight	28.0%	JPR14		23.8 %	23.8 %	23.8 %	23.8 %	23.8 %	23.8 %	23.8 %	23.8 %	23.8 %	23.8 %	23.8 %	23.8 %	23.8 %	23.8 %	23.8 %	23.8 %	23.8 %	23.8 %	23.8 %	23.8 %	23.8 %
210690.279	- Other	23.8%	TRQ	See TWQ-JP20 of Appendix A	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ
	Other																								
210690.281	I Put up in containers for retail sale, not more than 500 g each including container	29.8%	TRQ	See TWQ-JP20 of Appendix A	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ
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 importation with no change in ingredients, or those exceeding 257 yen/kg in value for customs duty	76.50 yen/kg	TRQ	See TWQ-JP30 of Appendix A	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ
	III Other																								
	(I) Containing lactose, milk protein or milk fat																								
210690.283	- Put up in containers for retail sale, not more than 500 g each including container	29.8%	B11		27.0 %	24.3 %	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

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Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
210690.284	- Other	29.8%	TRQ	See TWQ-JP31 of Appendix A	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ
	(II) Other																								
210690.510	- Those the largest single ingredient of which is sorbitol by weight except for sugar	29.8%	TRQ	See TWQ-JP30 of Appendix A	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ
210690.590	- Other	29.8%	TRQ	See TWQ-JP24 of Appendix A	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ
	(b) Other																								
210690.291	Prepared edible fats and oils, containing more than 15% and less than 30% by weight of those of heading 04.05	21.3%	TRQ	See TWQ-JP15 of Appendix A	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ	TRQ
	Bases for beverage, non-alcoholic																								
210690.292	Containing *Panax ginseng* or its extract	12.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
210690.293	Other	10.0%	B6		8.3%	6.6%	5.0%	3.3%	1.6%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Other																								
210690.294	Of products specified in heading 04.10	9.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Other																								
	I Food supplement with a basis of vitamins or hydrolyzed vegetable protein																								

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Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
210690.295	- Food supplement with a basis of vitamins	12.5%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
210690.296	- Hydrolyzed vegetable protein	12.5%	B6		10.4 %	8.3%	6.2%	4.1%	2.0%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	II Other																								
210690.301	(I) Protein preservative of a kind used for manufacturing frozen minced fish, obtained from sorbitol and other materials stipulated by a cabinet order, which have been prepared by processes stipulated by a cabinet order	Free	EIF		Free	Free	Free	Free	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																								
210690.297	-- Hijiki (*Hizikia fusiformis*)	17.5%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
210690.401	-- Formed into rectangular (including square), papery sheets not more than 430 cm²/piece, excluding seasoned	25.0%	JPR14		21.2 %	21.2 %	21.2 %	21.2 %	21.2 %	21.2 %	21.2 %	21.2 %	21.2 %	21.2 %	21.2 %	21.2 %	21.2 %	21.2 %	21.2 %	21.2 %	21.2 %	21.2 %	21.2 %	21.2 %	21.2 %
210690.298	-- Other	25.0%	JPR14		21.2 %	21.2 %	21.2 %	21.2 %	21.2 %	21.2 %	21.2 %	21.2 %	21.2 %	21.2 %	21.2 %	21.2 %	21.2 %	21.2 %	21.2 %	21.2 %	21.2 %	21.2 %	21.2 %	21.2 %	21.2 %
210690.299	- Other	15.0%	B8		13.1 %	11.2 %	9.3%	7.5%	5.6%	3.7%	1.8%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

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Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
	Chapter 22 Beverages, spirits and vinegar																								
22.01	Waters, including natural or artificial mineral waters and aerated waters, not containing added sugar or other sweetening matter nor flavoured; ice and snow																								
220110.000	Mineral waters and aerated waters	3.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
220190.000	Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
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																								
220210.100	1 Containing added sugar	13.4%	B6		11.1 %	8.9%	6.7%	4.4%	2.2%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
220210.200	2 Other	9.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
2202.90	Other																								
220290.100	1 Containing added sugar	13.4%	B4		10.0 %	6.7%	3.3%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
220290.200	2 Other	9.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
22.03																									
220300.000	Beer made from malt	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
22.04	Wine of fresh grapes, including fortified wines; grape must other than that of heading 20.09																								
220410.000	Sparkling wine	182 yen/l	JPB8***		121. 33 yen/l	104 yen/l	86.67 yen/l	69.33 yen/l	52 yen/l	34.67 yen/l	17.33 yen/l	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

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Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
	Other wine; grape must with fermentation prevented or arrested by the addition of alcohol																								
2204.21	In containers holding 2 l or less																								
220421.010	1 Sherry, port and other fortified wines	112 yen/l	B6		93.33 yen/l	74.67 yen/l	56 yen/l	37.33 yen/l	18.67 yen/l	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
220421.020	2 Other	15.0% or 125 yen/l, whichever is the less, subject to a minimum customs duty of 67 yen/l	JPB8****		10.0% or 125 yen/l, which-ever is the less, sub-ject to a mini-mum cus-toms duty of 44.67 yen/l	8.5% or 125 yen/l, which-ever is the less, sub-ject to a mini-mum cus-toms duty of 35.73 yen/l	7.1% or 125 yen/l, which-ever is the less, sub-ject to a mini-mum cus-toms duty of 26.80 yen/l	5.7% or 125 yen/l, which-ever is the less, sub-ject to a mini-mum cus-toms duty of 17.87 yen/l	4.2% or 125 yen/l, which-ever is the less, sub-ject to a mini-mum cus-toms duty of 8.93 yen/l	2.8% or 125 yen/l, which-ever is the less	1.4% or 125 yen/l, which-ever is the less	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
2204.29	Other																								

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Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
220429.010	1 In containers holding 150 l or less	15.0% or 125 yen/l, whichever is the less, subject to a minimum customs duty of 67 yen/l	JPB8 *****		10.0% or 125 yen/l, which-ever is the less, sub-ject to a mini-mum cus-toms duty of 44.67 yen/l	8.5% or 125 yen/l, which-ever is the less, sub-ject to a mini-mum cus-toms duty of 38.29 yen/l	7.1% or 125 yen/l, which-ever is the less, sub-ject to a mini-mum cus-toms duty of 31.90 yen/l	5.7% or 125 yen/l, which-ever is the less, sub-ject to a mini-mum cus-toms duty of 25.52 yen/l	4.2% or 125 yen/l, which-ever is the less, sub-ject to a mini-mum cus-toms duty of 19.14 yen/l	2.8% or 125 yen/l, which-ever is the less, sub-ject to a mini-mum cus-toms duty of 12.76 yen/l	1.4% or 125 yen/l, which-ever is the less, sub-ject to a mini-mum cus-toms duty of 6.38 yen/l	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
220429.090	2 Other	45 yen/l	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
2204.30	Other grape must																								
	1 Of an alcoholic strength by volume of less than 1% vol																								
	(1) Containing added sugar																								
220430.111	A Not more than 10% by weight of sucrose, naturally and artificially contained	23.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
220430.119	B Other	29.8% or 23 yen/kg, whichever is the greater	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	(2) Other																								
220430.191	A Not more than 10% by weight of sucrose	19.1%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
220430.199	B Other	25.5%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

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Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
220430.200	2 Other	45 yen/l	B4		33.75 yen/l	22.50 yen/l	11.25 yen/l	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																								
220510.000	In containers holding 2 l or less	69.30 yen/l	B11		63 yen/l	56.70 yen/l	50.40 yen/l	44.10 yen/l	37.80 yen/l	31.50 yen/l	25.20 yen/l	18.90 yen/l	12.60 yen/l	6.30 yen/l	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
2205.90	Other																								
220590.100	1 Of an alcoholic strength by volume of less than 1% vol	19.1%	B6		15.9 %	12.7 %	9.5%	6.3%	3.1%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
220590.200	2 Other	69.30 yen/l	B11		63 yen/l	56.70 yen/l	50.40 yen/l	44.10 yen/l	37.80 yen/l	31.50 yen/l	25.20 yen/l	18.90 yen/l	12.60 yen/l	6.30 yen/l	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
22.06																									
2206.00	Other fermented beverages (for example, cider, perry, mead); mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages, not elsewhere specified or included																								
220600.100	1 Of an alcoholic strength by volume of less than 1% vol	29.8% or 23 yen/kg, whichever is the greater	B6		24.8% or 19.17 yen /kg, which -ever is the great-er	19.8% or 15.33 yen /kg, which -ever is the great-er	14.9% or 11.50 yen /kg, which -ever is the great-er	9.9% or 7.67 yen /kg, which -ever is the great-er	4.9% or 3.83 yen /kg, which -ever is the great-er	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																								
220600.210	(1) Sake (Seishu and Dakushu)	70.40 yen/l	B11		64 yen/l	57.60 yen/l	51.20 yen/l	44.80 yen/l	38.40 yen/l	32 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
	(2) Other																								

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Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
220600.221	A Mixtures of fermented beverages (excluding Seishu), and products of heading 20.09 or 22.02	27 yen/l	B11		24.55 yen/l	22.09 yen/l	19.64 yen/l	17.18 yen/l	14.73 yen/l	12.27 yen/l	9.82 yen/l	7.36 yen/l	4.91 yen/l	2.45 yen/l	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	B Other																								
	(a) Sparkling beverages made, in part, from malt																								
220600.223	- Stipulated by the B of subparagraph 3 of paragraph 2 of Article 23 of the Liquor Tax Law (Law No. 6 of 1953) (added spirit to low-malt beer)	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
220600.224	- Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	(b) Other																								
220600.228	- 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	B11		38.55 yen/l	34.69 yen/l	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
220600.229	- Other	42.40 yen/l	B11		38.55 yen/l	34.69 yen/l	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
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																								
	(1) Intended for use in manufacturing industrial alcohol, ethyl acetate or ethylamine																								
220710.121	- Intended for use in manufacturing industrial alcohol	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
220710.122	- Intended for use in manufacturing ethyl acetate	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

TARIFF SCHEDULE OF JAPAN (HS2012)

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
220710.123	- Intended for use in manufacturing ethylamine	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	(2) Other																								
220710.130	A Intended for use in distilling alcohol for making alcoholic beverages, through the continuous still	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
220710.190	B Other	10.0%	B11		9.0%	8.1%	7.2%	6.3%	5.4%	4.5%	3.6%	2.7%	1.8%	0.9%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																								
220710.220	(1) Intended for use in distilling alcohol for making alcoholic beverages, through the continuous still	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
220710.290	(2) Other	38.10 yen/l	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	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%	B8		23.8 %	20.4 %	17.0 %	13.6 %	10.2 %	6.8%	3.4%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
220720.200	2 Other	38.10 yen/l	B8		33.34 yen/l	28.58 yen/l	23.81 yen/l	19.05 yen/l	14.29 yen/l	9.53 yen/l	4.76 yen/l	Free	Free	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																								
2208.20	Spirits obtained by distilling grape wine or grape marc																								
220820.100	1 Of an alcoholic strength by volume of 50% vol or higher, excluding those in containers holding less than 2 l	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
220820.200	2 Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
2208.30	Whiskies																								

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
	1 Bourbon whisky, of an alcoholic strength by volume of 50% vol or higher, the contents are certified as authentic by the Government or a Government instrumentality of the country of origin, excluding those in containers holding less than 2 l and other, provided that the container is labelled to indicate the commercial identification of the products, and that the contents are certified as authentic by the Government or a Government instrumentality of the country of origin																								
220830.011	- Of an alcoholic strength by volume of 50% vol or higher, excluding those in containers holding less than 2 l	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
220830.019	- Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Rye whisky, of an alcoholic strength by volume of 50% vol or higher, the contents are certified as authentic by the Government or a Government instrumentality of the country of origin, excluding those in containers holding less than 2 l and other, provided that the container is labelled to indicate the commercial identification of the products, and that the contents are certified as authentic by the Government or a Government instrumentality of the country of origin																								
220830.021	- Of an alcoholic strength by volume of 50% vol or higher, excluding those in containers holding less than 2 l	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
220830.029	- Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	3 Other																								
220830.031	(1) Of an alcoholic strength by volume of 50% vol or higher, excluding those in containers holding less than 2 l	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
220830.032	(2) Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
220840.000	Rum and other spirits obtained by distilling fermented sugar-cane products	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
220850.000	Gin and Geneva	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

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Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
220860.000	Vodka	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
220870.000	Liqueurs and cordials	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
2208.90	Other																								
	1 Ethyl alcohol and distilled alcoholic beverages																								
	(1) Fruit brandy																								
220890.111	A Of an alcoholic strength by volume of 50% vol or higher, excluding those in containers holding less than 2 l	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
220890.119	B Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	(2) Other																								
	A Ethyl alcohol																								
220890.124	(a) Intended for use in distilling alcohol for making alcoholic beverages, through the continuous still	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
220890.123	(b) Other	82.50 yen/l	B11		75 yen/l	67.50 yen/l	60 yen/l	52.50 yen/l	45 yen/l	37.50 yen/l	30 yen/l	22.50 yen/l	15 yen/l	7.50 yen/l	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	B Other																								
220890.125	(a) Intended for use in distilling alcohol for making alcoholic beverages, through the continuous still	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
220890.129	(b) Other	16.0%	B11		14.5 %	13.0 %	11.6 %	10.1 %	8.7%	7.2%	5.8%	4.3%	2.9%	1.4%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other spirituous beverages																								

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Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
220890.220	(1) Imitation sake and white sake	70.40 yen/l	B11		64 yen/l	57.60 yen/l	51.20 yen/l	44.80 yen/l	38.40 yen/l	32 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
220890.230	(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	B6		24.8% or 19.17 yen /kg, which -ever is the great-er	19.8% or 15.33 yen /kg, which -ever is the great-er	14.9% or 11.50 yen /kg, which -ever is the great-er	9.9% or 7.67 yen /kg, which -ever is the great-er	4.9% or 3.83 yen /kg, which -ever is the great-er	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
220890.240	(3) Other	88 yen/l	B11		80 yen/l	72 yen/l	64 yen/l	56 yen/l	48 yen/l	40 yen/l	32 yen/l	24 yen/l	16 yen/l	8 yen/l	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
22.09																									
220900.000	Vinegar and substitutes for vinegar obtained from acetic acid	7.5%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

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Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
	Chapter 23 Residues and waste from the food industries; prepared animal fodder																								
23.01	Flours, meals and pellets, of meat or meat offal, of fish or of crustaceans, molluscs or other aquatic invertebrates, unfit for human consumption; greaves																								
2301.10	Flours, meals and pellets, of meat or meat offal; greaves																								
230110.010	- Flours, meals and pellets, of meat or of meat offal of whale	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
230110.090	- Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
2301.20	Flours, meals and pellets, of fish or of crustaceans, molluscs or other aquatic invertebrates																								
230120.010	- Flours, meals and pellets, of fish	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
230120.090	- Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
23.02	Bran, sharps and other residues, whether or not in the form of pellets, derived from the sifting, milling or other working of cereals or of leguminous plants																								
230210.000	Of maize (corn)	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
230230.000	Of wheat	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
2302.40	Of other cereals																								
230240.010	- Of rice	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
230240.090	- Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
230250.000	Of leguminous plants	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
23.03	Residues of starch manufacture and similar residues, beet-pulp, bagasse and other waste of sugar manufacture, brewing or distilling dregs and waste, whether or not in the form of pellets																								

TARIFF SCHEDULE OF JAPAN (HS2012)

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
230310.000	Residues of starch manufacture and similar residues	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
230320.000	Beet-pulp, bagasse and other waste of sugar manufacture	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
230330.000	Brewing or distilling dregs and waste	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
23.04																									
230400.000	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of soyabean oil	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
23.05																									
230500.000	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of ground-nut oil	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
23.06	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of vegetable fats or oils, other than those of heading 23.04 or 23.05																								
230610.000	Of cotton seeds	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
230620.000	Of linseed	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
230630.000	Of sunflower seeds	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Of rape or colza seeds																								
230641.000	Of low erucic acid rape or colza seeds	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
230649.000	Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
230650.000	Of coconut or copra	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
230660.000	Of palm nuts or kernels	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
2306.90	Other																								
230690.010	- Of maize (corn) germ	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
230690.090	- Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
23.07																									
230700.000	Wine lees; argol	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
23.08																									
230800.000	Vegetable materials and vegetable waste, vegetable residues and by-products, whether or not in the form of pellets, of a kind used in animal feeding, not elsewhere specified or included	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
23.09	Preparations of a kind used in animal feeding																								
2309.10	Dog or cat food, put up for retail sale																								
230910.010	1 Containing not less than 10% of lactose by weight	Per each kilogramme, 59.50 yen plus 6 yen for every 1.0% exceeding 10.0% by weight of lactose contained	B6		Per each kilo-gram, 49.58 yen plus 5 yen for every 1.0% ex-ceed-ing 10.0% by wei-ght of lac-tose con-tained	Per each kilo-gram, 39.67 yen plus 4 yen for every 1.0% ex-ceed-ing 10.0% by wei-ght of lac-tose con-tained	Per each kilo-gram, 29.75 yen plus 3 yen for every 1.0% ex-ceed-ing 10.0% by wei-ght of lac-tose con-tained	Per each kilo-gram, 19.83 yen plus 2 yen for every 1.0% ex-ceed-ing 10.0% by wei-ght of lac-tose con-tained	Per each kilo-gram, 9.92 yen plus 1 yen for every 1.0% ex-ceed-ing 10.0% by wei-ght of lac-tose con-tained	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

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Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
	2 Other																								
230910.091	(1) In airtight containers not more than 10 kg each including container	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	(2) Other																								
230910.092	A More than 70 yen/kg in value for customs duty, excluding those containing 35% or more by weight of crude protein	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	B Other																								
230910.093	(a) 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 determined by means of separating methods stipulated by a cabinet order	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
230910.099	(b) Other	36 yen/kg	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
2309.90	Other																								
	1 Preparations of a kind used in animal feeding, excluding those directly used as feed or fodder																								
230990.110	- Vitamin preparations for feedstuffs	3.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
230990.190	- Other	3.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																								
	(1) Containing not less than 10% of lactose by weight																								
230990.211	A Intended for feeding calves suitable for white veal	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

TARIFF SCHEDULE OF JAPAN (HS2012)

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
230990.219	B Other	Per each kilogramme, 52.50 yen plus 5.30 yen for every 1.0% exceeding 10.0% by weight of lactose contained	B6		Per each kilo-gram, 43.75 yen plus 4.42 yen for every 1.0% ex-ceed-ing 10.0% by wei-ght of lac-tose con-tained	Per each kilo-gram, 35.00 yen plus 3.53 yen for every 1.0% ex-ceed-ing 10.0% by wei-ght of lac-tose con-tained	Per each kilo-gram, 26.25 yen plus 2.65 yen for every 1.0% ex-ceed-ing 10.0% by wei-ght of lac-tose con-tained	Per each kilo-gram, 17.50 yen plus 1.77 yen for every 1.0% ex-ceed-ing 10.0% by wei-ght of lac-tose con-tained	Per each kilo-gram, 8.75 yen plus 0.88 yen for every 1.0% ex-ceed-ing 10.0% by wei-ght of lac-tose con-tained	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	(2) Other																								
	A Those with a basis of products specified in heading 12.14 or 23.03, in pellets, cubes or similar forms, alfalfa green leaf protein concentrates or fish or marine mammal solubles																								
230990.292	- Those with a basis of products specified in heading 12.14 or 23.03, in pellets, cubes or similar forms	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
230990.293	- Alfalfa green leaf protein concentrates	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
230990.294	- Fish or marine mammal solubles	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	B Other																								
230990.295	(a) In airtight containers not more than 10 kg each including container	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	(b) Other																								

TARIFF SCHEDULE OF JAPAN (HS2012)

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
230990.296	More than 70 yen/kg in value for customs duty, put up in containers for retail sale but not in airtight containers, excluding those containing 35% or more by weight of crude protein	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	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 determined by means of separating methods stipulated by a cabinet order																								
230990.297	I For dogs, cats and other similar kind of ornamental animals and pet animals	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
230990.298	II Other	12.8%	B6		10.6 %	8.5%	6.4%	4.2%	2.1%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
230990.299	Other	36 yen/kg	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

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Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
	Chapter 24 Tobacco and manufactured tobacco substitutes																								
24.01	Unmanufactured tobacco; tobacco refuse																								
240110.000	Tobacco, not stemmed / stripped	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
240120.000	Tobacco, partly or wholly stemmed / stripped	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
240130.000	Tobacco refuse	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
24.02	Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes																								
240210.000	Cigars, cheroots and cigarillos, containing tobacco	16.0%	B11		14.5 %	13.0 %	11.6 %	10.1 %	8.7%	7.2%	5.8%	4.3%	2.9%	1.4%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
240220.000	Cigarettes containing tobacco	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
240290.000	Other	3.4%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
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%	B11		27.0 %	24.3 %	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
2403.19	Other																								
240319.100	1 Pipe tobacco	29.8%	B11		27.0 %	24.3 %	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
240319.200	2 Other	3.4%	B11		3.0%	2.7%	2.4%	2.1%	1.8%	1.5%	1.2%	0.9%	0.6%	0.3%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Other																								

TARIFF SCHEDULE OF JAPAN (HS2012)

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
240391.000	"Homogenised" or "reconstituted" tobacco	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
2403.99	Other																								
240399.100	1 Tobacco extracts and essences	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
240399.200	2 Other	3.4%	B11		3.0%	2.7%	2.4%	2.1%	1.8%	1.5%	1.2%	0.9%	0.6%	0.3%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

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Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
	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	B11		0.45 yen /kg	0.41 yen /kg	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	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
250100.090	2 Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
25.02																									
250200.000	Unroasted iron pyrites	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
25.03																									
250300.000	Sulphur of all kinds, other than sublimed sulphur, precipitated sulphur and colloidal sulphur	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
25.04	Natural graphite																								
250410.000	In powder or in flakes	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
250490.000	Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
25.05	Natural sands of all kinds, whether or not coloured, other than metal-bearing sands of Chapter 26																								
250510.000	Silica sands and quartz sands	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
250590.000	Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

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Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
25.06	Quartz (other than natural sands); quartzite, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape																								
250610.000	Quartz	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
2506.20	Quartzite																								
250620.010	- Crude or roughly trimmed	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
250620.090	- Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
25.07																									
250700.000	Kaolin and other kaolinic clays, whether or not calcined	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
25.08	Other clays (not including expanded clays of heading 68.06), andalusite, kyanite and sillimanite, whether or not calcined; mullite; chamotte or dinas earths																								
250810.000	Bentonite	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
250830.000	Fire-clay	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
2508.40	Other clays																								
250840.010	- Aluminous shale	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
250840.090	- Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
250850.000	Andalusite, kyanite and sillimanite	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
250860.000	Mullite	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
250870.000	Chamotte or dinas earths	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
25.09																									

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Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
250900.000	Chalk	1.4%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
25.10	Natural calcium phosphates, natural aluminium calcium phosphates and phosphatic chalk																								
251010.000	Unground	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
251020.000	Ground	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
25.11	Natural barium sulphate (barytes); natural barium carbonate (witherite), whether or not calcined, other than barium oxide of heading 28.16																								
251110.000	Natural barium sulphate (barytes)	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
251120.000	Natural barium carbonate (witherite)	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
25.12																									
251200.000	Siliceous fossil meals (for example, kieselguhr, tripolite and diatomite) and similar siliceous earths, whether or not calcined, of an apparent specific gravity of 1 or less	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
25.13	Pumice stone; emery; natural corundum, natural garnet and other natural abrasives, whether or not heat-treated																								
251310.000	Pumice stone	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
251320.000	Emery, natural corundum, natural garnet and other natural abrasives	1.1%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
25.14																									
251400.000	Slate, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

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Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
25.15	Marble, travertine, ecaussine and other calcareous monumental or building stone of an apparent specific gravity of 2.5 or more, and alabaster, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape																								
	Marble and travertine																								
251511.000	Crude or roughly trimmed	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
251512.000	Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
251520.000	Ecaussine and other calcareous monumental or building stone; alabaster	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
25.16	Granite, porphyry, basalt, sandstone and other monumental or building stone, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape																								
	Granite																								
251611.000	Crude or roughly trimmed	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
251612.000	Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
251620.000	Sandstone	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
251690.000	Other monumental or building stone	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
25.17	Pebbles, gravel, broken or crushed stone, of a kind commonly used for concrete aggregates, for road metalling or for railway or other ballast, shingle and flint, whether or not heat-treated; macadam of slag, dross or similar industrial waste, whether or not incorporating the materials cited in the first part of the heading; tarred macadam; granules, chippings and powder, of stones of heading 25.15 or 25.16, whether or not heat-treated																								

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Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
251710.000	Pebbles, gravel, broken or crushed stone, of a kind commonly used for concrete aggregates, for road metalling or for railway or other ballast, shingle and flint, whether or not heat-treated	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
251720.000	Macadam of slag, dross or similar industrial waste, whether or not incorporating the materials cited in subheading 2,517.10	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
251730.000	Tarred macadam	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Granules, chippings and powder, of stones of heading 25.15 or 25.16, whether or not heat-treated																								
251741.000	Of marble	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
251749.000	Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
25.18	Dolomite, whether or not calcined or sintered, including dolomite roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape; dolomite ramming mix																								
251810.000	Dolomite, not calcined or sintered	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
251820.000	Calcined or sintered dolomite	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
251830.000	Dolomite ramming mix	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
25.19	Natural magnesium carbonate (magnesite); fused magnesia; dead-burned (sintered) magnesia, whether or not containing small quantities of other oxides added before sintering; other magnesium oxide, whether or not pure																								
251910.000	Natural magnesium carbonate (magnesite)	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
2519.90	Other																								
251990.010	- Magnesium oxide other than calcined natural magnesium carbonate	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
	- Other																								
251990.091	-- Magnesia clinker	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
251990.099	-- Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
25.20	Gypsum; anhydrite; plasters (consisting of calcined gypsum or calcium sulphate) whether or not coloured, with or without small quantities of accelerators or retarders																								
252010.000	Gypsum; anhydrite	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
2520.20	Plasters																								
252020.010	1 Calcined gypsum	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
252020.090	2 Other	2.5%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
25.21																									
252100.000	Limestone flux; limestone and other calcareous stone, of a kind used for the manufacture of lime or cement	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
25.22	Quicklime, slaked lime and hydraulic lime, other than calcium oxide and hydroxide of heading 28.25																								
252210.000	Quicklime	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
252220.000	Slaked lime	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
252230.000	Hydraulic lime	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
25.23	Portland cement, aluminous cement, slag cement, supersulphate cement and similar hydraulic cements, whether or not coloured or in the form of clinkers																								
252310.000	Cement clinkers	2.2%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

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Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
	Portland cement																								
252321.000	White cement, whether or not artificially coloured	2.2%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
252329.000	Other	2.2%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
252330.000	Aluminous cement	2.2%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
252390.000	Other hydraulic cements	2.2%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
25.24	Asbestos																								
252410.000	Crocidolite	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
252490.000	Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
25.25	Mica, including splittings; mica waste																								
252510.000	Crude mica and mica rifted into sheets or splittings	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
252520.000	Mica powder	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
252530.000	Mica waste	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
25.26	Natural steatite, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape; talc																								
252610.000	Not crushed, not powdered	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
252620.000	Crushed or powdered	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
25.28																									
2528.00	Natural borates and concentrates thereof (whether or not calcined), but not including borates separated from natural brine; natural boric acid containing not more than 85% of H3BO3 calculated on the dry weight																								

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Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
252800.010	- Natural sodium borates and concentrates thereof (whether or not calcined)	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
252800.090	- Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
25.29	Feldspar; leucite; nepheline and nepheline syenite; fluorspar																								
252910.000	Feldspar	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Fluorspar																								
252921.000	Containing by weight 97% or less of calcium fluoride	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
252922.000	Containing by weight more than 97% of calcium fluoride	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
252930.000	Leucite; nepheline and nepheline syenite	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
25.30	Mineral substances not elsewhere specified or included																								
253010.000	Vermiculite, perlite and chlorites, unexpanded	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
253020.000	Kieserite, epsomite (natural magnesium sulphates)	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
253090.000	Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

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Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
	Chapter 26 Ores, slag and ash																								
26.01	Iron ores and concentrates, including roasted iron pyrites																								
	Iron ores and concentrates, other than roasted iron pyrites																								
260111.000	Non-agglomerated	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
260112.000	Agglomerated	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
260120.000	Roasted iron pyrites	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
26.02																									
2602.00	Manganese ores and concentrates, including ferruginous manganese ores and concentrates with a manganese content of 20% or more, calculated on the dry weight																								
	- Manganese ores and concentrates																								
	-- Containing more than 39% of manganese calculated on the dry weight																								
260200.011	--- Ores and concentrates of manganese dioxide	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
260200.012	--- Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
260200.019	-- Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
260200.090	- Ferruginous manganese ores and concentrates	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
26.03																									
260300.000	Copper ores and concentrates	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
26.04																									

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Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
260400.000	Nickel ores and concentrates	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
26.05																									
260500.000	Cobalt ores and concentrates	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
26.06																									
260600.000	Aluminium ores and concentrates	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
26.07																									
260700.000	Lead ores and concentrates	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
26.08																									
260800.000	Zinc ores and concentrates	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
26.09																									
260900.000	Tin ores and concentrates	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
26.10																									
261000.000	Chromium ores and concentrates	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
26.11																									
261100.000	Tungsten ores and concentrates	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
26.12	Uranium or thorium ores and concentrates																								
261210.000	Uranium ores and concentrates	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
261220.000	Thorium ores and concentrates	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

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Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
26.13	Molybdenum ores and concentrates																								
261310.000	Roasted	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
261390.000	Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
26.14																									
2614.00	Titanium ores and concentrates																								
261400.010	- Ilmenite	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
261400.090	- Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
26.15	Niobium, tantalum, vanadium or zirconium ores and concentrates																								
261510.000	Zirconium ores and concentrates	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
261590.000	Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
26.16	Precious metal ores and concentrates																								
261610.000	Silver ores and concentrates	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
261690.000	Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
26.17	Other ores and concentrates																								
261710.000	Antimony ores and concentrates	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
261790.000	Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
26.18																									
261800.000	Granulated slag (slag sand) from the manufacture of iron or steel	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

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Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
26.19																									
261900.000	Slag, dross (other than granulated slag), scalings and other waste from the manufacture of iron or steel	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
26.20	Slag, ash and residues (other than from the manufacture of iron or steel) containing metals, arsenic or their compounds																								
	Containing mainly zinc																								
262011.000	Hard zinc spelter	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
262019.000	Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Containing mainly lead																								
262021.000	Leaded gasoline sludges and leaded anti-knock compound sludges	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
262029.000	Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
262030.000	Containing mainly copper	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
262040.000	Containing mainly aluminium	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
262060.000	Containing arsenic, mercury, thallium or their mixtures, of a kind used for the extraction of arsenic or those metals or for the manufacture of their chemical compounds	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Other																								
262091.000	Containing antimony, beryllium, cadmium, chromium or their mixtures	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
262099.000	Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
26.21	Other slag and ash, including seaweed ash (kelp); ash and residues from the incineration of municipal waste																								

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Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
262110.000	Ash and residues from the incineration of municipal waste	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
262190.000	Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

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Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
	Chapter 27 Mineral fuels, mineral oils and products of their distillation; bituminous substances; mineral waxes																								
27.01	Coal; briquettes, ovoids and similar solid fuels manufactured from coal																								
	Coal, whether or not pulverised, but not agglomerated																								
270111.000	Anthracite	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
2701.12	Bituminous coal																								
	- Containing not more than 8% of ash calculated on the dry weight																								
270112.011	-- Coking coal, heavy	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
270112.019	-- Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	- Other																								
270112.091	-- Coking coal, heavy	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
270112.092	-- Other coking coal	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
270112.099	-- Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
2701.19	Other coal																								
270119.010	- Containing not more than 8% of ash calculated on the dry weight	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
270119.090	- Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
270120.000	Briquettes, ovoids and similar solid fuels manufactured from coal	3.9%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
27.02	Lignite, whether or not agglomerated, excluding jet																								

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Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
270210.000	Lignite, whether or not pulverised, but not agglomerated	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
270220.000	Agglomerated lignite	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
27.03																									
270300.000	Peat (including peat litter), whether or not agglomerated	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
27.04																									
2704.00	Coke and semi-coke of coal, of lignite or of peat, whether or not agglomerated; retort carbon																								
270400.010	1 Coke and semi-coke	3.2%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
270400.020	2 Retort carbon	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
27.05																									
270500.000	Coal gas, water gas, producer gas and similar gases, other than petroleum gases and other gaseous hydrocarbons	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
27.06																									
270600.000	Tar distilled from coal, from lignite or from peat, and other mineral tars, whether or not dehydrated or partially distilled, including reconstituted tars	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
27.07	Oils and other products of the distillation of high temperature coal tar; similar products in which the weight of the aromatic constituents exceeds that of the non-aromatic constituents																								
270710.000	Benzol (benzene)	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
270720.000	Toluol (toluene)	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
270730.000	Xylol (xylenes)	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

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Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
270740.000	Naphthalene	2.5%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
2707.50	Other aromatic hydrocarbon mixtures of which 65% or more by volume (including losses) distils at 250°C by the ASTM D 86 method																								
270750.010	- Of a specific gravity of not more than 0.83 at 15°C of temperature	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
270750.090	- Of a specific gravity of more than 0.83 at 15°C of temperature	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Other																								
270791.000	Creosote oils	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
2707.99	Other																								
270799.010	- Of a specific gravity of not more than 0.83 at 15°C of temperature	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
270799.090	- Of a specific gravity of more than 0.83 at 15°C of temperature	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
27.08	Pitch and pitch coke, obtained from coal tar or from other mineral tars																								
270810.000	Pitch	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
270820.000	Pitch coke	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
27.09																									
2709.00	Petroleum oils and oils obtained from bituminous minerals, crude																								
270900.100	- Intended for cracking at pyrolytic furnaces in olefin production facilities, principally used in the manufacture of ethylene, to manufacture ethylene, propylene, butylene, butadiene, benzene, toluene, xylenes or petroleum resins	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

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Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
270900.900	- Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
27.10	Petroleum oils and oils obtained from bituminous minerals, other than crude; preparations not elsewhere specified or included, containing by weight 70% or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations; waste oils																								
	Petroleum oils and oils obtained from bituminous minerals (other than crude) and preparations not elsewhere specified or included, containing by weight 70% or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations, other than those containing biodiesel and other than waste oils																								
2710.12	Light oils and preparations																								
	1 Petroleum oils and oils obtained from bituminous minerals, including those containing less than 5% by weight of goods other than petroleum oils and oils obtained from bituminous minerals																								
	(1) Petroleum spirits																								
	A Mixed alkylenes with a very low degree of polymerisation																								
271012.111	(a) Tripropylene	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
271012.119	(b) Other	2.2%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
271012.120	B Of which the fraction 5% to 95% by volume including distillation loss distils within not more than 2°C, when determined by the testing method for distillation stipulated by a cabinet order, other than mixed alkylenes with a very low degree of polymerisation	3.9%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	C Other																								
271012.181	- Intended for use in the manufacture of petrochemical products stipulated by a cabinet order	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
	- Other																								
	-- For aviation use, including products not containing antiknock preparations																								
271012.131	--- Of a specific gravity not more than 0.8017 at 15°C	1,056 yen/kl	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
271012.132	--- Other	1,056 yen/kl	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
271012.137	-- Intended for use as fuels for motor vehicles	1,056 yen/kl	B11		960 yen/kl	864 yen/kl	768 yen/kl	672 yen/kl	576 yen/kl	480 yen/kl	384 yen/kl	288 yen/kl	192 yen/kl	96 yen/kl	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
271012.139	-- Other	1,056 yen/kl	B11		960 yen/kl	864 yen/kl	768 yen/kl	672 yen/kl	576 yen/kl	480 yen/kl	384 yen/kl	288 yen/kl	192 yen/kl	96 yen/kl	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	(2) Kerosenes																								
271012.141	A Mixed alkylenes with a very low degree of polymerisation	2.5%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	B Other																								
271012.142	[1] Normal paraffins (containing not less than 95% by weight of saturated straight chain hydrocarbon)	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	[2] Other																								
271012.144	- Intended for use in the manufacture of petrochemical products stipulated by a cabinet order	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	- Other																								
271012.143	-- Intended for use as fuels for jet engines	405 yen/kl	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
271012.149	-- Other	405 yen/kl	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

TARIFF SCHEDULE OF JAPAN (HS2012)

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
	(3) Gas oils																								
271012.151	- Intended for use in the manufacture of petrochemical products stipulated by a cabinet order	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
271012.159	- Other	750 yen/kl	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
271012.900	2 Other	3.3%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
2710.19	Other																								
	1 Petroleum oils and oils obtained from bituminous minerals, including those containing less than 5% by weight of goods other than petroleum oils and oils obtained from bituminous minerals																								
	(1) Kerosenes																								
271019.141	A Mixed alkylenes with a very low degree of polymerisation	2.5%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	B Other																								
271019.142	[1] Normal paraffins (containing not less than 95% by weight of saturated straight chain hydrocarbon)	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	[2] Other																								
271019.144	-Intended for use in the manufacture of petrochemical products stipulated by a cabinet order	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	- Other																								
271019.143	-- Intended for use as fuels for jet engines	405 yen/kl	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
271019.149	-- Other	405 yen/kl	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	(2) Gas oils																								

TARIFF SCHEDULE OF JAPAN (HS2012)

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
271019.151	- Intended for use in the manufacture of petrochemical products stipulated by a cabinet order	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
271019.159	- Other	887 yen/kl	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	(3) Heavy fuel oils and raw oils																								
	A Of a specific gravity not more than 0.9037 at 15°C																								
	(a) Intended for use as raw materials in refining, including those manufactured from the oil under the supervision of the customs administration																								
271019.161	- Heavy fuel oils	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
271019.162	- Raw oils	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	(b) Other																								
	- Intended for use in agriculture, forestry and fishery, having a specific gravity of not less than 0.83 at 15°C and a flash point not exceeding 130°C when arrived at Japan or when mixed with other petroleum oils by the method stipulated in a cabinet order																								
271019.163	-- Heavy fuel oils	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
271019.164	-- Raw oils	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	- Other																								
	-- Containing by weight 0.3% or less of sulphur																								
271019.165	--- Heavy fuel oils	1,036 yen/kl	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
271019.166	--- Raw oils	1,036 yen/kl	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

TARIFF SCHEDULE OF JAPAN (HS2012)

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
	-- Other																								
271019.167	--- Heavy fuel oils	1,229 yen/kl	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
271019.169	--- Raw oils	1,229 yen/kl	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	B Of a specific gravity more than 0.9037 at 15°C																								
	(a) Intended for use as raw materials in refining, including those manufactured from the oil under the supervision of the customs administration																								
271019.171	- Heavy fuel oils	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
271019.172	- Raw oils	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	(b) Other																								
	- Containing by weight 0.3% or less of sulphur																								
271019.173	-- Heavy fuel oils	824 yen/kl	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
271019.174	-- Raw oils	824 yen/kl	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	- Other																								
271019.175	-- Heavy fuel oils	1,048 yen/kl	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
271019.179	-- Raw oils	1,048 yen/kl	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	(4) Lubricating oils, including liquid paraffin																								

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
	A Of a specific gravity not more than 0.8494 at 15°C; liquid paraffin, cutting oils, insulating oils and aviation lubricating oils, quenching oils, hydraulic oils, rust preventive oils and other oils, not being mainly used for lubricating, having a specific gravity of more than 0.8494 at 15°C																								
271019.188	- Of a specific gravity not more than 0.8494 at 15°C	3.9%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	- Other																								
271019.193	-- Liquid paraffin	3.9%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
271019.194	-- Cutting oils, insulating oils and aviation lubricating oils	3.9%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
271019.195	-- Quenching oils, hydraulic oils, rust preventive oils and other oils, not being mainly used for lubricating	3.9%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
271019.196	B Other	7.9%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
271019.199	(5) Other	3.9%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																								
271019.210	- Greases	3.3%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	- Other																								
271019.291	-- Of a specific gravity not more than 0.8494 at 15°C	3.3%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	-- Other																								
271019.293	--- Lubricating preparations, in liquid	3.3%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
271019.299	--- Other	3.3%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

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Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
2710.20	Petroleum oils and oils obtained from bituminous minerals (other than crude) and preparations not elsewhere specified or included, containing by weight 70% or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations, containing biodiesel, other than waste oils																								
	1 Petroleum oils and oils obtained from bituminous minerals, including those containing less than 5% by weight of goods other than petroleum oils and oils obtained from bituminous minerals																								
	(1) Petroleum spirits																								
	A Mixed alkylenes with a very low degree of polymerisation																								
271020.111	(a) Tripropylene	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
271020.119	(b) Other	2.2%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
271020.120	B Of which the fraction 5% to 95% by volume including distillation loss distils within not more than 2°C, when determined by the testing method for distillation stipulated by a cabinet order, other than mixed alkylenes with a very low degree of polymerisation	3.9%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	C Other																								
271020.181	- Intended for use in the manufacture of petrochemical products stipulated by a cabinet order	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	- Other																								
	--For aviation use, including products not containing antiknock preparations																								
271020.131	--- Of a specific gravity not more than 0.8017 at 15°C	1,056 yen/kl	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

TARIFF SCHEDULE OF JAPAN (HS2012)

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
271020.132	--- Other	1,056 yen/kl	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
271020.137	-- Intended for use as fuels for motor vehicles	1,056 yen/kl	B11		960 yen/kl	864 yen/kl	768 yen/kl	672 yen/kl	576 yen/kl	480 yen/kl	384 yen/kl	288 yen/kl	192 yen/kl	96 yen/kl	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
271020.139	-- Other	1,056 yen/kl	B11		960 yen/kl	864 yen/kl	768 yen/kl	672 yen/kl	576 yen/kl	480 yen/kl	384 yen/kl	288 yen/kl	192 yen/kl	96 yen/kl	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	(2) Kerosenes																								
271020.141	A Mixed alkylenes with a very low degree of polymerisation	2.5%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	B Other																								
271020.142	[1] Normal paraffins (containing not less than 95% by weight of saturated straight chain hydrocarbon)	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	[2] Other																								
271020.144	-Intended for use in the manufacture of petrochemical products stipulated by a cabinet order	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	- Other																								
271020.143	-- Intended for use as fuels for jet engines	405 yen/kl	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
271020.149	-- Other	405 yen/kl	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	(3) Gas oils																								
271020.151	- Intended for use in the manufacture of petrochemical products stipulated by a cabinet order	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
271020.159	- Other	750 yen/kl	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

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Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
	(4) Heavy fuel oils and raw oils																								
	A Of a specific gravity not more than 0.9037 at 15°C																								
	(a) Intended for use as raw materials in refining, including those manufactured from the oil under the supervision of the customs administration																								
271020.161	- Heavy fuel oils	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
271020.162	- Raw oils	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	(b) Other																								
	- Intended for use in agriculture, forestry and fishery, having a specific gravity of not less than 0.83 at 15°C and a flash point not exceeding 130°C when arrived at Japan or when mixed with other petroleum oils by the method stipulated in a cabinet order																								
271020.163	-- Heavy fuel oils	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
271020.164	-- Raw oils	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	- Other																								
	-- Containing by weight 0.3% or less of sulphur																								
271020.165	--- Heavy fuel oils	1,036 yen/kl	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
271020.166	--- Raw oils	1,036 yen/kl	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	-- Other																								
271020.167	--- Heavy fuel oils	1,229 yen/kl	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

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Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
271020.169	--- Raw oils	1,229 yen/kl	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	B Of a specific gravity more than 0.9037 at 15°C																								
	(a) Intended for use as raw materials in refining, including those manufactured from the oil under the supervision of the customs administration																								
271020.171	- Heavy fuel oils	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
271020.172	- Raw oils	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	(b) Other																								
	- Containing by weight 0.3% or less of sulphur																								
271020.173	-- Heavy fuel oils	824 yen/kl	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
271020.174	-- Raw oils	824 yen/kl	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	- Other																								
271020.175	-- Heavy fuel oils	1,048 yen/kl	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
271020.179	-- Raw oils	1,048 yen/kl	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	(5) Lubricating oils, including liquid paraffin																								
	A Of a specific gravity not more than 0.8494 at 15°C; liquid paraffin, cutting oils, insulating oils and aviation lubricating oils, quenching oils, hydraulic oils, rust preventive oils and other oils, not being mainly used for lubricating, having a specific gravity of more than 0.8494 at 15°C																								
271020.188	- Of a specific gravity not more than 0.8494 at 15°C	3.9%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
	- Other																								
271020.193	-- Liquid paraffin	3.9%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
271020.194	-- Cutting oils, insulating oils and aviation lubricating oils	3.9%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
271020.195	-- Quenching oils, hydraulic oils, rust preventive oils and other oils, not being mainly used for lubricating	3.9%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
271020.196	B Other	7.9%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
271020.199	(6) Other	3.9%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																								
271020.210	- Greases	3.3%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	- Other																								
271020.291	-- Of a specific gravity not more than 0.8494 at 15°C	3.3%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	-- Other																								
271020.293	--- Lubricating preparations, in liquid	3.3%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
271020.299	--- Other	3.3%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Waste oils																								
271091.000	Containing polychlorinated biphenyls (PCBs), polychlorinated terphenyls (PCTs) or polybrominated biphenyls (PBBs)	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
271099.000	Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
27.11	Petroleum gases and other gaseous hydrocarbons																								

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Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
	Liquefied																								
271111.000	Natural gas	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
2711.12	Propane																								
271112.010	- Intended for use in manufacturing ammonia, 2-ethylhexyl alcohol, ethylenic hydrocarbons or maleic anhydride	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
271112.020	- Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
2711.13	Butanes																								
271113.010	- Intended for use in manufacturing ammonia, 2-ethylhexyl alcohol, ethylenic hydrocarbons or maleic anhydride	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
271113.020	- Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
2711.14	Ethylene, propylene, butylene and butadiene																								
271114.010	1 Ethylene	624 yen/MT	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
271114.020	2 Propylene, butylene and butadiene	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
2711.19	Other																								
271119.010	1 Petroleum gases	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
271119.020	2 Other	4.1%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	In gaseous state																								
271121.000	Natural gas	4.1%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
271129.000	Other	4.1%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
27.12	Petroleum jelly; paraffin wax, micro-crystalline petroleum wax, slack wax, ozokerite, lignite wax, peat wax, other mineral waxes, and similar products obtained by synthesis or by other processes, whether or not coloured																								
271210.000	Petroleum jelly	2.5%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
271220.000	Paraffin wax containing by weight less than 0.75% of oil	2.7%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
271290.000	Other	2.7%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
27.13	Petroleum coke, petroleum bitumen and other residues of petroleum oils or of oils obtained from bituminous minerals																								
	Petroleum coke																								
271311.000	Not calcined	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
271312.000	Calcined	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
271320.000	Petroleum bitumen	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
2713.90	Other residues of petroleum oils or of oils obtained from bituminous minerals																								
271390.100	1 Extracts of a pour point not exceeding 35°C, derived from the treatment of lubricating oils with solvents	3.9%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
271390.200	2 Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
27.14	Bitumen and asphalt, natural; bituminous or oil shale and tar sands; asphaltites and asphaltic rocks																								
271410.000	Bituminous or oil shale and tar sands	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
271490.000	Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
27.15																									

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Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
271500.000	Bituminous mixtures based on natural asphalt, on natural bitumen, on petroleum bitumen, on mineral tar or on mineral tar pitch (for example, bituminous mastics, cut-backs)	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

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Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
	SECTION VI PRODUCTS OF THE CHEMICAL OR ALLIED INDUSTRIES																								
	Chapter 28 Inorganic chemicals; organic or inorganic compounds of precious metals, of rare-earth metals, of radioactive elements or of isotopes																								
	I.- CHEMICAL ELEMENTS																								
28.01	Fluorine, chlorine, bromine and iodine																								
280110.000	Chlorine	2.5%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
280120.000	Iodine	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
280130.000	Fluorine; bromine	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
28.02																									
280200.000	Sulphur, sublimed or precipitated; colloidal sulphur	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
28.03																									
280300.000	Carbon (carbon blacks and other forms of carbon not elsewhere specified or included)	3.9%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
28.04	Hydrogen, rare gases and other non-metals																								
280410.000	Hydrogen	3.3%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Rare gases																								
280421.000	Argon	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
2804.29	Other																								
280429.100	- Helium	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
280429.200	- Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

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Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
280430.000	Nitrogen	3.3%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
280440.000	Oxygen	3.3%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
280450.000	Boron; tellurium	3.3%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Silicon																								
2804.61	Containing by weight not less than 99.99 % of silicon																								
280461.100	1 Of single crystal	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
280461.200	2 Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
280469.000	Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
280470.000	Phosphorus	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
280480.000	Arsenic	3.3%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
280490.000	Selenium	3.9%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
28.05	Alkali or alkaline-earth metals; rare-earth metals, scandium and yttrium, whether or not intermixed or interalloyed; mercury																								
	Alkali or alkaline-earth metals																								
280511.000	Sodium	3.9%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
280512.000	Calcium	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
280519.000	Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
280530.000	Rare-earth metals, scandium and yttrium, whether or not intermixed or interalloyed	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
280540.000	Mercury	5.4%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

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Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
	II.- INORGANIC ACIDS AND INORGANIC OXYGEN COMPOUNDS OF NON-METALS																								
28.06	Hydrogen chloride (hydrochloric acid); chlorosulphuric acid																								
280610.000	Hydrogen chloride (hydrochloric acid)	2.5%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
280620.000	Chlorosulphuric acid	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
28.07																									
280700.000	Sulphuric acid; oleum	2.5%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
28.08																									
280800.000	Nitric acid; sulphonitric acids	2.5%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
28.09	Diphosphorus pentaoxide; phosphoric acid; polyphosphoric acids, whether or not chemically defined																								
280910.000	Diphosphorus pentaoxide	3.3%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
280920.000	Phosphoric acid and polyphosphoric acids	3.3%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
28.10																									
281000.000	Oxides of boron; boric acids	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
28.11	Other inorganic acids and other inorganic oxygen compounds of non-metals																								
	Other inorganic acids																								
281111.000	Hydrogen fluoride (hydrofluoric acid)	3.3%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
2811.19	Other																								
281119.100	- Hydrobromic acid	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
	- Other																								
281119.910	-- Hydrogen cyanide	3.3%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
281119.990	-- Other	3.3%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Other inorganic oxygen compounds of non-metals																								
281121.000	Carbon dioxide	3.3%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
281122.000	Silicon dioxide	3.3%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
2811.29	Other																								
	1 Dinitrogen tetroxide and Sulphur dioxide																								
281129.110	- Dinitrogen tetroxide	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
281129.120	- Sulphur dioxide	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
281129.900	2 Other	3.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	III.- HALOGEN OR SULPHUR COMPOUNDS OF NON-METALS																								
28.12	Halides and halide oxides of non-metals																								
2812.10	Chlorides and chloride oxides																								
281210.010	- Carbonyl dichloride (phosgene)	3.3%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
281210.020	- Phosphorus oxychloride	3.3%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
281210.030	- Phosphorus trichloride	3.3%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
281210.040	- Phosphorus pentachloride	3.3%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
281210.050	- Sulphur monochloride	3.3%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
281210.060	- Sulphur dichloride	3.3%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
281210.070	- Thionyl chloride	3.3%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
281210.090	- Other	3.3%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
281290.000	Other	3.3%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
28.13	Sulphides of non-metals; commercial phosphorus trisulphide																								
281310.000	Carbon disulphide	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
281390.000	Other	3.3%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	IV.- INORGANIC BASES AND OXIDES, HYDROXIDES AND PEROXIDES OF METALS																								
28.14	Ammonia, anhydrous or in aqueous solution																								
281410.000	Anhydrous ammonia	2.5%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
281420.000	Ammonia in aqueous solution	2.5%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
28.15	Sodium hydroxide (caustic soda); potassium hydroxide (caustic potash); peroxides of sodium or potassium																								
	Sodium hydroxide (caustic soda)																								
281511.000	Solid	5.3%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
281512.000	In aqueous solution (soda lye or liquid soda)	5.3%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
281520.000	Potassium hydroxide (caustic potash)	3.9%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
281530.000	Peroxides of sodium or potassium	3.9%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

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28.16	Hydroxide and peroxide of magnesium; oxides, hydroxides and peroxides, of strontium or barium																								
281610.000	Hydroxide and peroxide of magnesium	3.3%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
281640.000	Oxides, hydroxides and peroxides, of strontium or barium	3.3%～3.9%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
28.17																									
281700.000	Zinc oxide; zinc peroxide	4.3%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
28.18	Artificial corundum, whether or not chemically defined; aluminium oxide; aluminium hydroxide																								
2818.10	Artificial corundum, whether or not chemically defined																								
281810.010	- Sized grains	3.3%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
281810.090	- Other	3.3%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
281820.000	Aluminium oxide, other than artificial corundum	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
281830.000	Aluminium hydroxide	3.3%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
28.19	Chromium oxides and hydroxides																								
281910.000	Chromium trioxide	3.3%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
281990.000	Other	3.3%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
28.20	Manganese oxides																								
282010.000	Manganese dioxide	3.3%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
282090.000	Other	3.3%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

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Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
28.21	Iron oxides and hydroxides; earth colours containing 70 % or more by weight of combined iron evaluated as Fe2O3																								
2821.10	Iron oxides and hydroxides																								
282110.010	- Iron oxides	3.3%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
282110.090	- Iron hydroxides	3.3%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
282120.000	Earth colours	3.3%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
28.22																									
2822.00	Cobalt oxides and hydroxides; commercial cobalt oxides																								
282200.010	- Cobalt oxides and commercial cobalt oxides	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
282200.090	- Cobalt hydroxides	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
28.23																									
282300.000	Titanium oxides	4.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
28.24	Lead oxides; red lead and orange lead																								
282410.000	Lead monoxide (litharge, massicot)	4.7%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
2824.90	Other																								
282490.100	1 Red lead and orange lead	4.7%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
282490.900	2 Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
28.25	Hydrazine and hydroxylamine and their inorganic salts; other inorganic bases; other metal oxides, hydroxides and peroxides																								
2825.10	Hydrazine and hydroxylamine and their inorganic salts																								

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Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
282510.030	1 Hydrazine anhydride	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																								
282510.050	- Hydrazine and its inorganic salts	3.9%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
282510.090	-Hydroxylamine and its inorganic salts	3.9%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
282520.000	Lithium oxide and hydroxide	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
282530.000	Vanadium oxides and hydroxides	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
282540.000	Nickel oxides and hydroxides	4.8%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
282550.000	Copper oxides and hydroxides	4.8%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
2825.60	Germanium oxides and zirconium dioxide																								
282560.100	1 Germanium dioxide	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
282560.200	2 Other	3.9%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
282570.000	Molybdenum oxides and hydroxides	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
2825.80	Antimony oxides																								
282580.010	- Antimony trioxide, less than 199yen/kg in value for customs duty	5.5%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	- Other																								
282580.021	-- Antimony trioxide, not less than 199yen/kg in value for customs duty	4.8%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
282580.029	-- Other	4.8%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
2825.90	Other																								

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
282590.100	1 Stannous oxide and stannic oxide	3.3%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
282590.200	2 Beryllium oxide	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
282590.900	3 Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	V.- SALTS AND PEROXYSALTS, OF INORGANIC ACIDS AND METALS																								
28.26	Fluorides; fluorosilicates, fluoroaluminates and other complex fluorine salts																								
	Fluorides																								
282612.000	Of aluminium	3.3%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
2826.19	Other																								
282619.010	- Of ammonium or of sodium	3.3%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
282619.090	- Other	3.3%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
282630.000	Sodium hexafluoroaluminate (synthetic cryolite)	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
2826.90	Other																								
282690.100	1 Fluorosilicates of sodium or of potassium	3.3%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																								
282690.910	-Potassium fluorotantalate	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
282690.990	- Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
28.27	Chlorides, chloride oxides and chloride hydroxides; bromides and bromide oxides; iodides and iodide oxides																								
282710.000	Ammonium chloride	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

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Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
282720.000	Calcium chloride	3.3%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Other chlorides																								
282731.000	Of magnesium	3.3%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
282732.000	Of aluminium	3.3%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
282735.000	Of nickel	3.3%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
2827.39	Other																								
282739.100	1 Of zinc	3.9%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																								
282739.910	- Of iron	3.3%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
282739.920	- Of cobalt	3.3%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
282739.990	- Other	3.3%～3.9%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Chloride oxides and chloride hydroxides																								
282741.000	Of copper	3.3%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
282749.000	Other	3.3%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Bromides and bromide oxides																								
282751.000	Bromides of sodium or of potassium	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
2827.59	Other																								
282759.100	- Ammonium bromide	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

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Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
282759.900	- Other	3.9%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
282760.000	Iodides and iodide oxides	3.3%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
28.28	Hypochlorites; commercial calcium hypochlorite; chlorites; hypobromites																								
282810.000	Commercial calcium hypochlorite and other calcium hypochlorites	3.3%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
282890.000	Other	3.3%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
28.29	Chlorates and perchlorates; bromates and perbromates; iodates and periodates																								
	Chlorates																								
282911.000	Of sodium	3.3%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
282919.000	Other	3.3%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
2829.90	Other																								
282990.100	- Bromates	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
282990.900	- Other	3.9%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
28.30	Sulphides; polysulphides, whether or not chemically defined																								
283010.000	Sodium sulphides	2.5%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
2830.90	Other																								
283090.010	- Zinc sulphide	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
283090.020	- Antimony trisulphide	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

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Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
283090.090	- Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
28.31	Dithionites and sulphoxylates																								
283110.000	Of sodium	3.3%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
283190.000	Other	3.3%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
28.32	Sulphites; thiosulphates																								
283210.000	Sodium sulphites	5.4%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
283220.000	Other sulphites	5.4%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
283230.000	Thiosulphates	5.4%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
28.33	Sulphates; alums; peroxosulphates (persulphates)																								
	Sodium sulphates																								
283311.000	Disodium sulphate	3.3%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
283319.000	Other	3.3%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Other sulphates																								
283321.000	Of magnesium	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
283322.000	Of aluminium	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
283324.000	Of nickel	3.9%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
283325.000	Of copper	3.9%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
283327.000	Of barium	3.9%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

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Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
2833.29	Other																								
283329.100	1 Of zinc	3.9%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																								
283329.910	- Of chromium	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
283329.990	- Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
283330.000	Alums	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
283340.000	Peroxosulphates (persulphates)	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
28.34	Nitrites; nitrates																								
283410.000	Nitrites	3.3%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Nitrates																								
283421.000	Of potassium	3.9%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
2834.29	Other																								
	1 Calcium nitrate and Barium nitrate																								
283429.100	- Calcium nitrate	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
283429.200	- Barium nitrate	3.9%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
283429.300	2 Other	3.3%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
28.35	Phosphinates (hypophosphites), phosphonates (phosphites) and phosphates; polyphosphates, whether or not chemically defined																								

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Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
283510.000	Phosphinates (hypophosphites) and phosphonates (phosphites)	3.9%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Phosphates																								
283522.000	Of mono- or disodium	3.9%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
283524.000	Of potassium	3.9%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
283525.000	Calcium hydrogenorthophosphate (“dicalcium phosphate”)	3.9%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
283526.000	Other phosphates of calcium	3.9%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
2835.29	Other																								
283529.010	- Of trisodium	3.9%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
283529.090	- Other	3.9%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Polyphosphates																								
283531.000	Sodium triphosphate (sodium tripolyphosphate)	4.7%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
283539.000	Other	3.9%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
28.36	Carbonates; peroxocarbonates (percarbonates); commercial ammonium carbonate containing ammonium carbamate																								
2836.20	Disodium carbonate																								
283620.100	1 Soda ash	5.5% or 1.68 yen/kg, whichever is the less	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
283620.200	2 Other	3.3%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

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283630.000	Sodium hydrogencarbonate (sodium bicarbonate)	3.9%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
283640.000	Potassium carbonates	3.9%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
283650.000	Calcium carbonate	3.3%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
283660.000	Barium carbonate	3.9%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Other																								
283691.000	Lithium carbonates	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
283692.000	Strontium carbonate	3.3%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
283699.000	Other	3.3%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
28.37	Cyanides, cyanide oxides and complex cyanides																								
	Cyanides and cyanide oxides																								
283711.000	Of sodium	4.3%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
283719.000	Other	3.3%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
283720.000	Complex cyanides	3.3%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
28.39	Silicates; commercial alkali metal silicates																								
	Of sodium																								
283911.000	Sodium metasilicates	3.3%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
283919.000	Other	3.3%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
2839.90	Other																								

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Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
283990.010	- Of potassium	3.3%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
283990.090	- Other	3.3%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
28.40	Borates; peroxoborates (perborates)																								
	Disodium tetraborate (refined borax)																								
284011.000	Anhydrous	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
284019.000	Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
284020.000	Other borates	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
284030.000	Peroxoborates (perborates)	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
28.41	Salts of oxometallic or peroxometallic acids																								
284130.000	Sodium dichromate	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
2841.50	Other chromates and dichromates; peroxochromates																								
284150.010	- Chromates of zinc or of lead	4.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
284150.090	- Other	4.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Manganites, manganates and permanganates																								
284161.000	Potassium permanganate	3.9%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
284169.000	Other	3.9%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
284170.000	Molybdates	3.3%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
284180.000	Tungstates (wolframates)	3.3%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
2841.90	Other																								
284190.010	- Aluminates	3.3%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
284190.090	- Other	3.3%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
28.42	Other salts of inorganic acids or peroxoacids (including aluminosilicates whether or not chemically defined), other than azides																								
284210.000	Double or complex silicates, including aluminosilicates whether or not chemically defined	2.6%～3.3%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
2842.90	Other																								
284290.010	- Fulminates, cyanates and thiocyanates	3.3%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
284290.090	- Other	3.3%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	VI.- MISCELLANEOUS																								
28.43	Colloidal precious metals; inorganic or organic compounds of precious metals, whether or not chemically defined; amalgams of precious metals																								
284310.000	Colloidal precious metals	2.5%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Silver compounds																								
284321.000	Silver nitrate	2.5%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
284329.000	Other	2.5%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
284330.000	Gold compounds	2.5%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
284390.000	Other compounds; amalgams	2.5%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
28.44	Radioactive chemical elements and radioactive isotopes (including the fissile or fertile chemical elements and isotopes) and their compounds; mixtures and residues containing these products																								
284410.000	Natural uranium and its compounds; alloys, dispersions (including cermets), ceramic products and mixtures containing natural uranium or natural uranium compounds	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
2844.20	Uranium enriched in U 235 and its compounds; plutonium and its compounds; alloys, dispersions (including cermets), ceramic products and mixtures containing uranium enriched in U 235, plutonium or compounds of these products																								
284420.010	- Fissile isotopes	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
284420.090	- Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
284430.000	Uranium depleted in U 235 and its compounds; thorium and its compounds; alloys, dispersions (including cermets), ceramic products and mixtures containing uranium depleted in U 235, thorium or compounds of these products	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
2844.40	Radioactive elements and isotopes and compounds other than those of subheading 2844.10, 2844.20 or 2844.30; alloys, dispersions (including cermets), ceramic products and mixtures containing these elements, isotopes or compounds; radioactive residues																								
284440.010	- Compounds of fissile isotopes or alloys, dispersions (including cermets), ceramic products and mixtures containing these compounds	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	- Other																								
284440.020	-- Compounds of radioactive isotopes or alloys, dispersions (including cermets), ceramic products and mixtures containing these compounds	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
284440.090	-- Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
2844.50	Spent (irradiated) fuel elements (cartridges) of nuclear reactors																								

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Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
284450.010	- Of fissile isotopes	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
284450.090	- Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
28.45	Isotopes other than those of heading 28.44; compounds, inorganic or organic, of such isotopes, whether or not chemically defined																								
284510.000	Heavy water (deuterium oxide)	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
284590.000	Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
28.46	Compounds, inorganic or organic, of rare-earth metals, of yttrium or of scandium or of mixtures of these metals																								
2846.10	Cerium compounds																								
284610.010	- Cerium oxide	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
284610.090	- Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
2846.90	Other																								
284690.210	- Yttrium oxide	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
284690.220	- Lanthanum oxide	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
284690.290	- Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
28.47																									
284700.000	Hydrogen peroxide, whether or not solidified with urea	3.3%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
28.48																									
284800.000	Phosphides, whether or not chemically defined, excluding ferrophosphorus	3.3%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

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Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
28.49	Carbides, whether or not chemically defined																								
284910.000	Of calcium	2.5%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
2849.20	Of silicon																								
284920.010	- Sized grains	3.3%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
284920.090	- Other	3.3%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
2849.90	Other																								
284990.010	- Boron carbide, niobium carbide and tantalum carbide	2.5%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
284990.090	- Other	2.5%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
28.50																									
285000.000	Hydrides, nitrides, azides, silicides and borides, whether or not chemically defined, other than compounds which are also carbides of heading 28.49	3.3%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
28.52	Inorganic or organic compounds of mercury, whether or not chemically defined, excluding amalgams																								
2852.10	Chemically defined																								
285210.100	1 Certified reference materials	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Inorganic compounds and articles thereof																								
285210.210	(1) Sulphates	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
285210.220	(2) Chemical preparations for photographic uses (other than varnishes, glues, adhesives and similar preparations) ; unmixed products for photographic uses, put up in measured portions or put up for retail sale in a form ready for use	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
	(3) Other																								
285210.291	- Mercury carbides	2.5%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
285210.299	- Other	2.5%～3.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	3 Organic compounds and articles thereof																								
	(1) Tanning extracts of vegetable origin; tannins and their salts, ethers, esters and other derivatives																								
285210.911	A Tannins and their derivatives	2.5%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
285210.919	B Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
285210.920	(2) Albuminoidal substances and their derivatives, excluding albuminates and other albumin derivatives	5.1%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
285210.990	(3) Other	2.5%～3.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
2852.90	Other																								
	1 Inorganic compounds and articles thereof																								
285290.110	(1) Polysulphides	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
285290.190	(2) Other	2.5%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Organic compounds and articles thereof																								
285290.210	(1) Sultones and sultams	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
285290.290	(2) Other	2.5%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
28.53																									

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Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
2853.00	Other inorganic compounds (including distilled or conductivity water and water of similar purity); liquid air (whether or not rare gases have been removed); compressed air; amalgams, other than amalgams of precious metals																								
285300.010	- Cyanogen chloride	3.3%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
285300.090	- Other	3.3%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

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Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
	Chapter 29 Organic chemicals																								
	I.- HYDROCARBONS AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES																								
29.01	Acyclic hydrocarbons																								
290110.000	Saturated	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Unsaturated																								
290121.000	Ethylene	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
290122.000	Propene (propylene)	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
290123.000	Butene (butylene) and isomers thereof	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
2901.24	Buta-1,3-diene and isoprene																								
290124.010	1 Buta-1,3-diene	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
290124.020	2 Isoprene	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
290129.000	Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
29.02	Cyclic hydrocarbons																								
	Cyclanes, cyclenes and cycloterpenes																								
290211.000	Cyclohexane	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
2902.19	Other																								
290219.010	1 5-Ethylidene-2-norbornene	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
290219.090	2 Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

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Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
290220.000	Benzene	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
290230.000	Toluene	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Xylenes																								
290241.000	*o* -Xylene	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
290242.000	*m* -Xylene	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
290243.000	*p* -Xylene	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
290244.000	Mixed xylene isomers	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
290250.000	Styrene	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
290260.000	Ethylbenzene	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
290270.000	Cumene	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
2902.90	Other																								
290290.100	- Naphthalene, methylnaphthalenes and anthracene	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
290290.200	- Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
29.03	Halogenated derivatives of hydrocarbons																								
	Saturated chlorinated derivatives of acyclic hydrocarbons																								
290311.000	Chloromethane (methyl chloride) and chloroethane (ethyl chloride)	3.1%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
290312.000	Dichloromethane (methylene chloride)	3.1%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
290313.000	Chloroform (trichloromethane)	3.9%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

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Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
290314.000	Carbon tetrachloride	3.9%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
290315.000	Ethylene dichloride (ISO) (1,2-dichloroethane)	3.9%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
2903.19	Other																								
290319.010	- 1,1,1-Trichloroethane	3.1%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
290319.090	- Other	3.1%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Unsaturated chlorinated derivatives of acyclic hydrocarbons																								
290321.000	Vinyl chloride (chloroethylene)	3.9%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
290322.000	Trichloroethylene	3.9%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
290323.000	Tetrachloroethylene (perchloroethylene)	3.9%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
290329.000	Other	3.1%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Fluorinated, brominated or iodinated derivatives of acyclic hydrocarbons																								
290331.000	Ethylene dibromide (ISO) (1,2-dibromoethane)	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
2903.39	Other																								
	- Brominated derivatives																								
290339.011	-- Methyl bromide	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
290339.019	-- Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	- Fluorinated derivatives																								
290339.021	-- Perfluoromethane (PFC-14)	3.1%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

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Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
290339.022	-- Perfluoroethane (PFC-116)	3.1%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
290339.051	-- Perfluoropropane (PFC-218)	3.1%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
290339.052	-- Perfluorohexane (PFC-51-14)	3.1%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
290339.023	-- Difluoromethane (HFC-32)	3.1%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
290339.024	-- Pentafluoroethane (HFC-125)	3.1%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	-- 1,1,1,2-Tetrafluoroethane (HFC-134a)																								
290339.031	--- In spray containers	3.1%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
290339.039	--- Other	3.1%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
290339.026	-- 1,1,1-Trifluoroethane (HFC-143a)	3.1%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	-- 1,1-Difluoroethane (HFC-152a)																								
290339.041	--- In spray containers	3.1%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
290339.049	--- Other	3.1%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
290339.053	-- 1,1,1,3,3-Pentafluoropropane (HFC-245fa)	3.1%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
290339.054	-- 1,1,1,3,3-Pentafluorobutane (HFC-365mfc)	3.1%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
290339.029	-- Other	3.1%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
290339.090	- Other	3.1%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Halogenated derivatives of acyclic hydrocarbons containing two or more different halogens																								
290371.000	Chlorodifluoromethane	3.1%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

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290372.000	Dichlorotrifluoroethanes	3.1%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
2903.73	Dichlorofluoroethanes																								
290373.010	- 1,1-dichloro-1-fluoroethane (HCFC-141b)	3.1%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
290373.090	- Other	3.1%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
2903.74	Chlorodifluoroethanes																								
290374.010	- 1-chloro-1,1-difluoro ethane (HCFC-142b)	3.1%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
290374.090	- Other	3.1%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
290375.000	Dichloropentafluoropropanes	3.1%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
2903.76	Bromochlorodifluoromethane, bromotrifluoromethane and dibromotetrafluoroethanes																								
290376.010	- Bromochlorodifluoromethane (Halon-1211)	3.1%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
290376.020	- Bromotrifluoromethane (Halon-1301)	3.1%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
290376.030	- Dibromotetrafluoroethanes (Halon-2402)	3.1%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
2903.77	Other, perhalogenated only with fluorine and chlorine																								
290377.010	- Trichlorofluoromethane (CFC-11)	3.1%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
290377.020	- Dichlorodifluoromethane (CFC-12)	3.1%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
290377.030	- Chlorotrifluoromethane (CFC-13)	3.1%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
290377.040	- Pentachlorofluoroethane (CFC-111)	3.1%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
290377.050	- Tetrachlorodifluoroethanes (CFC-112)	3.1%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

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290377.060	- Trichlorotrifluoroethanes (CFC-113)	3.1%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
290377.070	- Dichlorotetrafluoroethanes (CFC-114)	3.1%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
290377.080	- Chloropentafluoroethane (CFC-115)	3.1%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
290377.100	- Heptachlorofluoropropanes (CFC-211)	3.1%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
290377.110	- Hexachlorodifluoropropanes (CFC-212)	3.1%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
290377.120	- Pentachlorotrifluoropropanes (CFC-213)	3.1%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
290377.130	- Tetrachlorotetrafluoropropanes (CFC-214)	3.1%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
290377.140	- Trichloropentafluoropropanes (CFC-215)	3.1%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
290377.150	- Dichlorohexafluoropropanes (CFC-216)	3.1%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
290377.160	- Chloroheptafluoropropanes (CFC-217)	3.1%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
290377.990	- Other	3.1%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
290378.000	Other perhalogenated derivatives	3.1%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
2903.79	Other																								
290379.100	- Bromochloromethane	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	- Other halogenated derivatives of methane, ethane or propane halogenated with fluorine and chlorine																								
290379.210	-- Dichlorofluoromethane (HCFC-21)	3.1%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
290379.220	-- Chlorotetrafluoroethanes (HCFC-124)	3.1%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
290379.290	-- Other	3.1%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

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	- Other																								
290379.910	-- Other halogenated derivatives of methane, ethane or propane halogenated with fluorine and bromine	3.1%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
290379.990	-- Other	3.1%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Halogenated derivatives of cyclanic, cyclenic or cycloterpenic hydrocarbons																								
290381.000	1,2,3,4,5,6-Hexachlorocyclohexane (HCH (ISO)), including lindane (ISO, INN)	3.9%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
2903.82	Aldrin (ISO), chlordane (ISO) and heptachlor (ISO)																								
290382.100	1 Chlordane	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
290382.200	2 Aldrin and heptachlor	3.1%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
2903.89	Other																								
290389.010	- Dibromoethyldibromo cyclohexane, tetrabromo cyclooctane and hexabromo cyclododecane	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	- Other																								
290389.091	-- Perfluorocyclobutane (PFC-c318)	3.1%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
290389.099	-- Other	3.1%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Halogenated derivatives of aromatic hydrocarbons																								
290391.000	Chlorobenzene, *o*-dichlorobenzene and *p*-dichlorobenzene	3.1%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
290392.000	Hexachlorobenzene (ISO) and DDT (ISO) (clofenotane (INN), 1,1,1-trichloro-2,2-bis(*p*-chlorophenyl)ethane)	3.9%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
2903.99	Other																								

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290399.100	- Pentabromoethyl benzene and decabromo diphenylethane	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
290399.900	- Other	3.1%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
29.04	Sulphonated, nitrated or nitrosated derivatives of hydrocarbons, whether or not halogenated																								
290410.000	Derivatives containing only sulpho groups, their salts and ethyl esters	3.1%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
2904.20	Derivatives containing only nitro or only nitroso groups																								
290420.100	1 Nitromethane	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
290420.200	2 Other	3.1%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
2904.90	Other																								
290490.010	- Trichloronitromethane (chloropicrin)	3.1%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
290490.090	- Other	3.1%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	II.- ALCOHOLS AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES																								
29.05	Acyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives																								
	Saturated monohydric alcohols																								
290511.000	Methanol (methyl alcohol)	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
290512.000	Propan-1-ol (propyl alcohol) and propan-2-ol (isopropyl alcohol)	3.1%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
290513.000	Butan-1-ol (*n* -butyl alcohol)	5.5%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
290514.000	Other butanols	5.5%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

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2905.16	Octanol (octyl alcohol) and isomers thereof																								
290516.100	1 2-Ethylhexyl alcohol (2-ethylhexan-1-ol)	5.5% or 11.20 yen/kg, whichever is the less	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
290516.200	2 Other	3.9%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
290517.000	Dodecan-1-ol (lauryl alcohol), hexadecan-1-ol (cetyl alcohol) and octadecan-1-ol (stearyl alcohol)	4.7%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
290519.000	Other	4.7%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Unsaturated monohydric alcohols																								
290522.000	Acyclic terpene alcohols	4.4%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
290529.000	Other	3.9%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Diols																								
290531.000	Ethylene glycol (ethanediol)	5.5%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
290532.000	Propylene glycol (propane-1,2-diol)	5.5%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
290539.000	Other	3.1%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Other polyhydric alcohols																								
290541.000	2-Ethyl-2- (hydroxymethyl) propane-1,3-diol (trimethylolpropane)	3.1%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
290542.000	Pentaerythritol	3.1%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
290543.000	Mannitol	2.8%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

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290544.000	D-glucitol (sorbitol)	17.0%	B11		15.4%	13.9%	12.3%	10.8%	9.2%	7.7%	6.1%	4.6%	3.0%	1.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
290545.000	Glycerol	5.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
290549.000	Other	3.1%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Halogenated, sulphonated, nitrated or nitrosated derivatives of acyclic alcohols																								
290551.000	Ethchlorvynol (INN)	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
2905.59	Other																								
290559.010	- Dibromoneopentyl glycol (2,2-Dibromomethyl-1,3-propane-diol)	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
290559.090	- Other	3.9%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
29.06	Cyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives																								
	Cyclanic, cyclenic or cycloterpenic																								
290611.000	Menthol	5.5%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
290612.000	Cyclohexanol, methylcyclohexanols and dimethylcyclohexanols	3.9%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
290613.000	Sterols and inositols	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
2906.19	Other																								
290619.100	1 Borneol and terpineols	4.4%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
290619.900	2 Other	3.9%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Aromatic																								

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290621.000	Benzyl alcohol	4.4%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
290629.000	Other	3.9%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	III.- PHENOLS, PHENOL-ALCOHOLS, AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES																								
29.07	Phenols; phenol-alcohols																								
	Monophenols																								
290711.000	Phenol (hydroxybenzene) and its salts	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
290712.000	Cresols and their salts	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
290713.000	Octylphenol, nonylphenol and their isomers; salts thereof	3.1%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
290715.000	Naphthols and their salts	3.9%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
2907.19	Other																								
290719.100	1 Xylenols and their salts	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																								
290719.910	- Mononuclear monophenols	3.1%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
290719.990	- Other	3.1%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Polyphenols; phenol-alcohols																								
290721.000	Resorcinol and its salts	3.1%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
290722.000	Hydroquinone (quinol) and its salts	3.1%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
290723.000	4,4'-Isopropylidenediphenol (bisphenol A, diphenylolpropane) and its salts	3.1%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

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290729.000	Other	3.1%～3.9%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
29.08	Halogenated, sulphonated, nitrated or nitrosated derivatives of phenols or phenol-alcohols																								
	Derivatives containing only halogen substituents and their salts																								
290811.000	Pentachlorophenol (ISO)	3.1%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
2908.19	Other																								
290819.100	1 Brominated derivatives	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
290819.900	2 Other	3.1%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Other																								
290891.000	Dinoseb (ISO) and its salts	3.1%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
290892.000	4,6-Dinitro-*o*-cresol (DNOC (ISO)) and its salts	3.1%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
290899.000	Other	3.1%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	IV.- ETHERS, ALCOHOL PEROXIDES, ETHER PEROXIDES, KETONE PEROXIDES, EPOXIDES WITH A THREE-MEMBERED RING, ACETALS AND HEMIACETALS, AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES																								
29.09	Ethers, ether-alcohols, ether-phenols, ether-alcohol-phenols, alcohol peroxides, ether peroxides, ketone peroxides (whether or not chemically defined), and their halogenated, sulphonated, nitrated or nitrosated derivatives																								
	Acyclic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives																								
290911.000	Diethyl ether	3.1%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
2909.19	Other																								

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290919.010	- Ethyl-tertiary-butyl ether certified in accordance with the provisions of a cabinet order as being produced from ethanol which is derived from biomass (organic matters obtained from plants or animals, excluding crude oil, petroleum gas, natural gas, coal and the products made therefrom)	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	- Other																								
290919.091	-- Fluorinated derivatives of saturated acyclic ethers	3.1%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
290919.099	-- Other	3.1%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
290920.000	Cyclanic, cyclenic or cycloterpenic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives	3.1%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
2909.30	Aromatic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives																								
	1 Brominated derivatives																								
290930.110	- Pentabromodiphenyloxide and tetradecabromodiphenoxybenzene	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
290930.190	- Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
290930.200	2 Other	3.1%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Ether-alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives																								
290941.000	2,2'-Oxydiethanol (diethylene glycol, digol)	4.8%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
290943.000	Monobutyl ethers of ethylene glycol or of diethylene glycol	3.4%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
290944.000	Other monoalkylethers of ethylene glycol or of diethylene glycol	3.7%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
2909.49	Other																								

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290949.010	- Triethylene glycol	3.1%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
290949.090	- Other	3.1%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
290950.000	Ether-phenols, ether-alcohol-phenols and their halogenated, sulphonated, nitrated or nitrosated derivatives	3.1%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
290960.000	Alcohol peroxides, ether peroxides, ketone peroxides and their halogenated, sulphonated, nitrated or nitrosated derivatives	3.1%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
29.10	Epoxides, epoxyalcohols, epoxyphenols and epoxyethers, with a three-membered ring, and their halogenated, sulphonated, nitrated or nitrosated derivatives																								
291010.000	Oxirane (ethylene oxide)	3.9%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
291020.000	Methyloxirane (propylene oxide)	4.7%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
291030.000	1-Chloro-2,3-epoxypropane (epichlorohydrin)	3.7%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
291040.000	Dieldrin (ISO, INN)	3.7%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
2910.90	Other																								
291090.030	1 1,2-epoxybunanes (1,2-butylene oxide)	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
291090.090	2 Other	3.7%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
29.11																									
291100.000	Acetals and hemiacetals, whether or not with other oxygen function, and their halogenated, sulphonated, nitrated or nitrosated derivatives.	3.9%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	V.- ALDEHYDE-FUNCTION COMPOUNDS																								
29.12	Aldehydes, whether or not with other oxygen function; cyclic polymers of aldehydes; paraformaldehyde																								

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	Acyclic aldehydes without other oxygen function																								
291211.000	Methanal (formaldehyde)	3.3%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
291212.000	Ethanal (acetaldehyde)	3.1%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
291219.000	Other	3.1%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Cyclic aldehydes without other oxygen function																								
291221.000	Benzaldehyde	3.1%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
291229.000	Other	3.1%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Aldehyde-alcohols, aldehyde-ethers, aldehyde-phenols and aldehydes with other oxygen function																								
291241.000	Vanillin (4-hydroxy-3-methoxybenzaldehyde)	4.4%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
291242.000	Ethylvanillin (3-ethoxy-4-hydroxybenzaldehyde)	4.4%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
2912.49	Other																								
291249.100	1 Aldehyde-alcohols	4.4%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
291249.900	2 Other	3.1%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
291250.000	Cyclic polymers of aldehydes	3.1%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
291260.000	Paraformaldehyde	3.1%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
29.13																									
291300.000	Halogenated, sulphonated, nitrated or nitrosated derivatives of products of heading 29.12.	3.9%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	VI.- KETONE-FUNCTION COMPOUNDS AND QUINONE-FUNCTION COMPOUNDS																								

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29.14	Ketones and quinones, whether or not with other oxygen function, and their halogenated, sulphonated, nitrated or nitrosated derivatives																								
	Acyclic ketones without other oxygen function																								
291411.000	Acetone	3.9%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
291412.000	Butanone (methyl ethyl ketone)	3.9%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
291413.000	4-Methylpentan-2-one (methyl isobutyl ketone)	3.9%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
291419.000	Other	3.9%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Cyclanic, cyclenic or cycloterpenic ketones without other oxygen function																								
291422.000	Cyclohexanone and methylcyclohexanones	3.9%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
291423.000	Ionones and methylionones	4.4%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
2914.29	Other																								
	1 Camphor																								
291429.011	(1) Of a melting point less than 175 ºC	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
291429.019	(2) Other	5.4%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
291429.090	2 Other	3.9%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Aromatic ketones without other oxygen function																								
291431.000	Phenylacetone (phenylpropan-2-one)	3.9%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
291439.000	Other	3.9%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

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291440.000	Ketone-alcohols and ketone-aldehydes	3.9%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
291450.000	Ketone-phenols and ketones with other oxygen function	3.9%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Quinones																								
291461.000	Anthraquinone	3.9%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
291469.000	Other	3.9%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
291470.000	Halogenated, sulphonated, nitrated or nitrosated derivatives	3.9%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	VII.- CARBOXYLIC ACIDS AND THEIR ANHYDRIDES, HALIDES, PEROXIDES AND PEROXYACIDS AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES																								
29.15	Saturated acyclic monocarboxylic acids and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives																								
	Formic acid, its salts and esters																								
291511.000	Formic acid	4.3%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
291512.000	Salts of formic acid	4.3%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
291513.000	Esters of formic acid	4.3%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Acetic acid and its salts; acetic anhydride																								
291521.000	Acetic acid	2.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
291524.000	Acetic anhydride	4.3%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
2915.29	Other																								
291529.010	- Sodium acetate	3.9%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
291529.020	- Cobalt acetates	3.9%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

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291529.090	- Other	3.9%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Esters of acetic acid																								
291531.000	Ethyl acetate	3.7%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
291532.000	Vinyl acetate	3.7%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
291533.000	*n* -Butyl acetate	3.7%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
291536.000	Dinoseb (ISO) acetate	3.9%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
2915.39	Other																								
291539.100	1 Isobutyl acetate	3.7%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																								
291539.910	- 2-Ethoxyethyl acetate	3.9%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
291539.990	- Other	3.9%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
291540.000	Mono-, di- or trichloroacetic acids, their salts and esters	4.3%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
291550.000	Propionic acid, its salts and esters	4.3%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
291560.000	Butanoic acids, pentanoic acids, their salts and esters	4.3%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
2915.70	Palmitic acid, stearic acid, their salts and esters																								
291570.010	1 Stearic acid	3.3%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
291570.020	2 Other	3.9%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
2915.90	Other																								

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	1 Capric acid, lauric acid and myristic acid; derivatives of capric acid, lauric acid, myristic acid, palmitic acid or stearic acid																								
291590.011	- Capric acid, lauric acid and myristic acid	3.9%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
291590.019	- Other	3.9%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
291590.090	2 Other	4.3%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
29.16	Unsaturated acyclic monocarboxylic acids, cyclic monocarboxylic acids, their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives																								
	Unsaturated acyclic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives																								
291611.000	Acrylic acid and its salts	4.3%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
291612.000	Esters of acrylic acid	4.3%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
291613.000	Methacrylic acid and its salts	3.9%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
291614.000	Esters of methacrylic acid	3.9%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
291615.000	Oleic, linoleic or linolenic acids, their salts and esters	3.3%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
291616.000	Binapacryl (ISO)	4.3%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
291619.000	Other	4.3%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
291620.000	Cyclanic, cyclenic or cycloterpenic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives	4.3%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Aromatic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives																								
291631.000	Benzoic acid, its salts and esters	4.1%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

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Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
291632.000	Benzoyl peroxide and benzoyl chloride	4.3%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
291634.000	Phenylacetic acid and its salts	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
2916.39	Other																								
291639.010	- Esters of phenylacetic acid	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
291639.090	- Other	4.3%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
29.17	Polycarboxylic acids, their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives																								
	Acyclic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives																								
291711.000	Oxalic acid, its salts and esters	3.3%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
2917.12	Adipic acid, its salts and esters																								
291712.010	- Adipic acid	3.9%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
291712.090	- Other	3.9%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
291713.000	Azelaic acid, sebacic acid, their salts and esters	3.1%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
291714.000	Maleic anhydride	3.9%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
291719.000	Other	3.1%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
291720.000	Cyclanic, cyclenic or cycloterpenic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives	3.1%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Aromatic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives																								

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291732.000	Dioctyl orthophthalates	3.9%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
291733.000	Dinonyl or didecyl orthophthalates	3.1%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
2917.34	Other esters of orthophthalic acid																								
291734.010	- Dibutyl orthophthalates	3.1%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
291734.090	- Other	3.1%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
291735.000	Phthalic anhydride	3.3%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
291736.000	Terephthalic acid and its salts	5.3%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
291737.000	Dimethyl terephthalate	5.3%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
2917.39	Other																								
291739.020	- Tetrabromophthalic anhydride	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	- Other																								
291739.010	-- Phthalic acid and isophthalic acid	3.1%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
291739.090	-- Other	3.1%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
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																								
291811.000	Lactic acid, its salts and esters	4.4%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
291812.000	Tartaric acid	3.9%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

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291813.000	Salts and esters of tartaric acid	3.9%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
291814.000	Citric acid	6.5%	B6		5.4%	4.3%	3.2%	2.1%	1.0%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
2918.15	Salts and esters of citric acid																								
291815.010	1 Calcium citrate	6.5%	B6		5.4%	4.3%	3.2%	2.1%	1.0%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
291815.090	2 Other	3.9%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
291816.000	Gluconic acid, its salts and esters	3.9%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
291818.000	Chlorobenzilate (ISO)	3.9%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
2918.19	Other																								
291819.010	1 Cholic acid	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
291819.090	2 Other	3.9%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Carboxylic acids with phenol function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives																								
291821.000	Salicylic acid and its salts	3.9%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
291822.000	*O* -Acetylsalicylic acid, its salts and esters	3.9%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
291823.000	Other esters of salicylic acid and their salts	3.9%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
291829.000	Other	3.9%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
2918.30	Carboxylic acids with aldehyde or ketone function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives																								
291830.100	1 Dehydrocholic acid (3,7,12-triketocholanic acid)	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

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291830.200	2 Other	3.9%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Other																								
291891.000	2,4,5-T (ISO) (2,4,5-trichlorophenoxyacetic acid), its salts and esters	3.9%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
291899.000	Other	3.9%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	VIII.- ESTERS OF INORGANIC ACIDS OF NON-METALS AND THEIR SALTS, AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES																								
29.19	Phosphoric esters and their salts, including lactophosphates; their halogenated, sulphonated, nitrated or nitrosated derivatives																								
291910.000	Tris(2,3-dibromopropyl) phosphate	3.9%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
291990.000	Other	3.9%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
29.20	Esters of other inorganic acids of non-metals (excluding esters of hydrogen halides) and their salts; their halogenated, sulphonated, nitrated or nitrosated derivatives																								
	Thiophosphoric esters (phosphorothioates) and their salts; their halogenated, sulphonated, nitrated or nitrosated derivatives																								
292011.000	Parathion (ISO) and parathion-methyl (ISO) (methyl-parathion)	3.9%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
292019.000	Other	3.9%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
2920.90	Other																								
292090.010	- Carbonic esters and their derivatives	3.9%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
292090.020	- Trimethyl phosphite	3.9%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
292090.030	- Triethyl phosphite	3.9%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
292090.040	- Dimethyl phosphite	3.9%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
292090.050	- Diethyl phosphite	3.9%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
292090.090	- Other	3.9%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	IX.- NITROGEN-FUNCTION COMPOUNDS																								
29.21	Amine-function compounds																								
	Acyclic monoamines and their derivatives; salts thereof																								
292111.000	Methylamine, di- or trimethylamine and their salts	3.1%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
292119.000	Other	3.1%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Acyclic polyamines and their derivatives; salts thereof																								
292121.000	Ethylenediamine and its salts	3.1%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
292122.000	Hexamethylenediamine and its salts	3.1%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
292129.000	Other	3.1%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
292130.000	Cyclanic, cyclenic or cycloterpenic mono- or polyamines, and their derivatives; salts thereof	3.1%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Aromatic monoamines and their derivatives; salts thereof																								
2921.41	Aniline and its salts																								
292141.010	1 Aniline	5.4%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
292141.020	2 Salts of aniline	3.1%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
292142.000	Aniline derivatives and their salts	3.1%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

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292143.000	Toluidines and their derivatives; salts thereof	3.1%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
292144.000	Diphenylamine and its derivatives; salts thereof	3.1%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
292145.000	1-Naphthylamine (α-naphthylamine), 2-naphthylamine (β-naphthylamine) and their derivatives; salts thereof	3.1%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
292146.000	Amfetamine (INN), benzfetamine (INN), dexamfetamine (INN), etilamfetamine (INN), fencamfamin (INN), lefetamine (INN), levamfetamine (INN), mefenorex (INN) and phentermine (INN); salts thereof	3.1%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
292149.000	Other	3.1%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Aromatic polyamines and their derivatives; salts thereof																								
292151.000	*o* -, *m* -, *p* -Phenylenediamine, diaminotoluenes, and their derivatives; salts thereof	3.5%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
292159.000	Other	3.1%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
29.22	Oxygen-function amino-compounds																								
	Amino-alcohols, other than those containing more than one kind of oxygen function, their ethers and esters; salts thereof																								
292211.000	Monoethanolamine and its salts	3.1%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
292212.000	Diethanolamine and its salts	3.1%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
2922.13	Triethanolamine and its salts																								
292213.010	- Triethanolamine	3.1%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
292213.090	- Other	3.1%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
292214.000	Dextropropoxyphene (INN) and its salts	3.9%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

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2922.19	Other																								
	1 Amino-alcohols																								
292219.011	- Ethyldiethanolamine	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
292219.012	- Methyldiethanolamine	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
292219.019	- Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
292219.090	2 Other	3.9%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Amino-naphthols and other amino-phenols, other than those containing more than one kind of oxygen function, their ethers and esters; salts thereof																								
292221.000	Aminohydroxynaphthalenesulphonic acids and their salts	3.9%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
292229.000	Other	3.9%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Amino-aldehydes, amino-ketones and amino-quinones, other than those containing more than one kind of oxygen function; salts thereof																								
292231.000	Amfepramone (INN), methadone (INN) and normethadone (INN); salts thereof	3.9%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
292239.000	Other	3.9%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Amino-acids, other than those containing more than one kind of oxygen function, and their esters; salts thereof																								
292241.000	Lysine and its esters; salts thereof	3.9%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
2922.42	Glutamic acid and its salts																								
292242.100	1 Sodium glutamates	6.5%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
292242.200	2 Other	3.9%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

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292243.000	Anthranilic acid and its salts	3.9%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
292244.000	Tilidine (INN) and its salts	3.9%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
2922.49	Other																								
292249.010	- Amino acids	3.9%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
292249.090	- Other	3.9%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
292250.000	Amino-alcohol-phenols, amino-acid-phenols and other amino-compounds with oxygen function	3.9%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
29.23	Quaternary ammonium salts and hydroxides; lecithins and other phosphoaminolipids, whether or not chemically defined																								
292310.000	Choline and its salts	3.9%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
292320.000	Lecithins and other phosphoaminolipids	6.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
292390.000	Other	3.9%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
29.24	Carboxyamide-function compounds; amide-function compounds of carbonic acid																								
	Acyclic amides (including acyclic carbamates) and their derivatives; salts thereof																								
292411.000	Meprobamate (INN)	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
292412.000	Fluoroacetamide (ISO), monocrotophos (ISO) and phosphamidon (ISO)	3.1%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
2924.19	Other																								
292419.020	1 2-Acrylamide-2-methylpropane sulphonic acid and oxamide	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

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Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
292419.029	2 Other	3.1%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Cyclic amides (including cyclic carbamates) and their derivatives; salts thereof																								
292421.000	Ureines and their derivatives; salts thereof	3.1%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
292423.000	2-Acetamidobenzoic acid (N-acetylanthranilic acid) and its salts	3.1%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
292424.000	Ethinamate (INN)	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
2924.29	Other																								
292429.010	- Aspartame (INN)	3.1%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
292429.090	- Other	3.1%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
29.25	Carboxyimide-function compounds (including saccharin and its salts) and imine-function compounds																								
	Imides and their derivatives; salts thereof																								
292511.000	Saccharin and its salts	3.9%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
292512.000	Glutethimide (INN)	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
2925.19	Other																								
292519.100	- Ethylenebisbromonorbornanedicarboximide and ethylenebistetrabromophthalimide	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
292519.900	- Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Imines and their derivatives; salts thereof																								
292521.000	Chlordimeform (ISO)	2.5%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

TARIFF SCHEDULE OF JAPAN (HS2012)

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
2925.29	Other																								
292529.100	1 Chlorhexidine and its salts	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
292529.900	2 Other	2.5%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
29.26	Nitrile-function compounds																								
292610.000	Acrylonitrile	4.3%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
292620.000	1-Cyanoguanidine (dicyandiamide)	3.1%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
292630.000	Fenproporex (INN) and its salts; methadone (INN) intermediate (4-cyano-2-dimethylamino-4,4-diphenylbutane)	3.1%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
292690.000	Other	3.1%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
29.27																									
292700.000	Diazo-, azo- or azoxy-compounds.	3.9%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
29.28																									
292800.000	Organic derivatives of hydrazine or of hydroxylamine.	3.9%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
29.29	Compounds with other nitrogen function																								
2929.10	Isocyanates																								
292910.020	- Diphenylmethandiisocyanate	3.1%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
292910.010	- Toluenediisocyanate (Tolylenediisocyanate)	3.1%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
292910.090	- Other	3.1%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
292990.000	Other	3.1%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

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Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
	X.- ORGANO-INORGANIC COMPOUNDS, HETEROCYCLIC COMPOUNDS, NUCLEIC ACIDS AND THEIR SALTS, AND SULPHONAMIDES																								
29.30	Organo-sulphur compounds																								
293020.000	Thiocarbamates and dithiocarbamates	4.4%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
293030.000	Thiuram mono-, di- or tetrasulphides	4.4%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
293040.000	Methionine	3.9%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
293050.000	Captafol (ISO) and methamidophos (ISO)	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
2930.90	Other																								
293090.100	1 Dithiocarbonates (xanthates)	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
293090.900	2 Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
29.31	Other organo-inorganic compounds																								
293110.000	Tetramethyl lead and tetraethyl lead	3.1%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
293120.000	Tributyltin compounds	3.1%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
293190.000	Other	3.1%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
29.32	Heterocyclic compounds with oxygen hetero-atom(s) only																								
	Compounds containing an unfused furan ring (whether or not hydrogenated) in the structure																								
293211.000	Tetrahydrofuran	3.1%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
293212.000	2-Furaldehyde (furfuraldehyde)	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
293213.000	Furfuryl alcohol and tetrahydrofurfuryl alcohol	3.1%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

TARIFF SCHEDULE OF JAPAN (HS2012)

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
2932.19	Other																								
293219.010	- Sucralose	3.1%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
293219.090	- Other	3.1%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
2932.20	Lactones																								
293220.010	1 Coumarin, methylcoumarins and ethylcoumarins	4.4%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
293220.020	2 Santonin	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
293220.090	3 Other	3.1%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Other																								
293291.000	Isosafrole	3.1%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
293292.000	1-(1,3-Benzodioxol-5-yl)propan-2-one	3.1%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
293293.000	Piperonal	3.1%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
293294.000	Safrole	3.1%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
293295.000	Tetrahydrocannabinols (all isomers)	3.1%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
293299.000	Other	3.1%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
29.33	Heterocyclic compounds with nitrogen hetero-atom(s) only																								
	Compounds containing an unfused pyrazole ring (whether or not hydrogenated) in the structure																								
293311.000	Phenazone (antipyrin) and its derivatives	3.1%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
293319.000	Other	3.1%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

TARIFF SCHEDULE OF JAPAN (HS2012)

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
	Compounds containing an unfused imidazole ring (whether or not hydrogenated) in the structure																								
2933.21	Hydantoin and its derivatives																								
293321.100	- 3-Bromo-1-chloro-5-dimethylhydantoin	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
293321.900	- Other	3.1%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
293329.000	Other	3.1%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Compounds containing an unfused pyridine ring (whether or not hydrogenated) in the structure																								
293331.000	Pyridine and its salts	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
293332.000	Piperidine and its salts	3.1%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
293333.000	Alfentanil (INN), anileridine (INN), bezitramide (INN), bromazepam (INN), difenoxin (INN), diphenoxylate (INN), dipipanone (INN), fentanyl (INN), ketobemidone (INN), methylphenidate (INN), pentazocine (INN), pethidine (INN), pethidine (INN) intermediate A, phencyclidine (INN) (PCP), phenoperidine (INN), pipradrol (INN), piritramide (INN), propiram (INN) and trimeperidine (INN); salts thereof	3.1%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
2933.39	Other																								
	1 Picoline and O, O-Diethyl-O-3,5,6-trichloro-2-pyridyl-phosphorothioate (chloropyriphos)																								
293339.100	- Picoline	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
293339.210	- O, O-Diethyl-O-3,5,6-trichloro-2-pyridyl-phosphorothioate (chloropyriphos)	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
293339.220	2 Other	3.1%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

TARIFF SCHEDULE OF JAPAN (HS2012)

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
	Compounds containing in the structure a quinoline or isoquinoline ring-system (whether or not hydrogenated), not further fused																								
293341.000	Levorphanol (INN) and its salts	3.1%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
2933.49	Other																								
293349.100	1 Hydrochloride; dextro-3-hydroxy-N-methylmorphinan; dextro-3-methoxy-N-methylmorphinan hydrobromide	3.3%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
293349.900	2 Other	3.1%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Compounds containing a pyrimidine ring (whether or not hydrogenated) or piperazine ring in the structure																								
293352.000	Malonylurea (barbituric acid) and its salts	3.1%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
293353.000	Allobarbital (INN), amobarbital (INN), barbital (INN), butalbital (INN), butobarbital, cyclobarbital (INN), methylphenobarbital (INN), pentobarbital (INN), phenobarbital (INN), secbutabarbital (INN), secobarbital (INN) and vinylbital (INN); salts thereof	3.1%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
293354.000	Other derivatives of malonylurea (barbituric acid); salts thereof	3.1%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
293355.000	Loprazolam (INN), mecloqualone (INN), methaqualone (INN) and zipeprol (INN); salts thereof	3.1%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
2933.59	Other																								
293359.100	1 1,3-Dimethyl-2,6-dioxo-4-amino-5-formylaminopyrimidine	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
293359.300	2 1,4-Diazabicyclo [2,2,2] octane (triethylenediamine)	3.1%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
293359.400	3 Other	3.1%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

TARIFF SCHEDULE OF JAPAN (HS2012)

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
	Compounds containing an unfused triazine ring (whether or not hydrogenated) in the structure																								
293361.000	Melamine	3.1%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
293369.000	Other	3.1%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Lactams																								
293371.000	6-Hexanelactam (epsilon-caprolactam)	4.7%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
293372.000	Clobazam (INN) and methyprylon (INN)	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
293379.000	Other lactams	3.9%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Other																								
293391.000	Alprazolam (INN), camazepam (INN), chlordiazepoxide (INN), clonazepam (INN), clorazepate, delorazepam (INN), diazepam (INN), estazolam (INN), ethyl loflazepate (INN), fludiazepam (INN), flunitrazepam (INN), flurazepam (INN), halazepam (INN), lorazepam (INN), lormetazepam (INN), mazindol (INN), medazepam (INN), midazolam (INN), nimetazepam (INN), nitrazepam (INN), nordazepam (INN), oxazepam (INN), pinazepam (INN), prazepam (INN), pyrovalerone (INN), temazepam (INN), tetrazepam (INN) and triazolam (INN); salts thereof	3.1%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
2933.99	Other																								
293399.010	1 Hydralazine hydrochloride	3.3%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
293399.090	2 Other	3.1%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
29.34	Nucleic acids and their salts, whether or not chemically defined; other heterocyclic compounds																								
293410.000	Compounds containing an unfused thiazole ring (whether or not hydrogenated) in the structure	3.1%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

TARIFF SCHEDULE OF JAPAN (HS2012)

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
293420.000	Compounds containing in the structure a benzothiazole ring-system (whether or not hydrogenated), not further fused	4.4%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
293430.000	Compounds containing in the structure a phenothiazine ring-system (whether or not hydrogenated), not further fused	3.1%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Other																								
293491.000	Aminorex (INN), brotizolam (INN), clotiazepam (INN), cloxazolam (INN), dextromoramide (INN), haloxazolam (INN), ketazolam (INN), mesocarb (INN), oxazolam (INN), pemoline (INN), phendimetrazine (INN), phenmetrazine (INN) and sufentanil (INN); salts thereof	3.1%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
2934.99	Other																								
293499.010	1 Sultones and sultams	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																								
293499.091	- Acesulfame potassium (INN)	3.1%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
293499.099	- Other	3.1%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
29.35																									
293500.000	Sulphonamides.	3.9%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	XI.- PROVITAMINS, VITAMINS AND HORMONES																								
29.36	Provitamins and vitamins, natural or reproduced by synthesis (including natural concentrates), derivatives thereof used primarily as vitamins, and intermixtures of the foregoing, whether or not in any solvent																								
	Vitamins and their derivatives, unmixed																								
293621.000	Vitamins A and their derivatives	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
293622.000	Vitamin B_1 and its derivatives	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

TARIFF SCHEDULE OF JAPAN (HS2012)

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
293623.000	Vitamin B_2 and its derivatives	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
293624.000	D- or DL-Pantothenic acid (Vitamin B_3 or Vitamin B_5) and its derivatives	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
293625.000	Vitamin B_6 and its derivatives	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
293626.000	Vitamin B_{12} and its derivatives	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
293627.000	Vitamin C and its derivatives	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
293628.000	Vitamin E and its derivatives	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
293629.000	Other vitamins and their derivatives	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
293690.000	Other, including natural concentrates	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
29.37	Hormones, prostaglandins, thromboxanes and leukotrienes, natural or reproduced by synthesis; derivatives and structural analogues thereof, including chain modified polypeptides, used primarily as hormones																								
	Polypeptide hormones, protein hormones and glycoprotein hormones, their derivatives and structural analogues																								
293711.000	Somatotropin, its derivatives and structural analogues	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
293712.000	Insulin and its salts	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
293719.000	Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Steroidal hormones, their derivatives and structural analogues																								
293721.000	Cortisone, hydrocortisone, prednisone (dehydrocortisone) and prednisolone (dehydrohydrocortisone)	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
293722.000	Halogenated derivatives of corticosteroidal hormones	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

TARIFF SCHEDULE OF JAPAN (HS2012)

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
293723.000	Oestrogens and progestogens	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
293729.000	Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
293750.000	Prostaglandins, thromboxanes and leukotrienes, their derivatives and structural analogues	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
2937.90	Other																								
	- Catecholamine hormones, their derivatives and structural analogues																								
293790.011	-- Epinephrine	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
293790.019	-- Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
293790.020	- Amino-acid derivatives	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
293790.090	- Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	XII.- GLYCOSIDES AND VEGETABLE ALKALOIDS, NATURAL OR REPRODUCED BY SYNTHESIS, AND THEIR SALTS, ETHERS, ESTERS AND OTHER DERIVATIVES																								
29.38	Glycosides, natural or reproduced by synthesis, and their salts, ethers, esters and other derivatives																								
293810.000	Rutoside (rutin) and its derivatives	2.3%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
293890.000	Other	3.9%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
29.39	Vegetable alkaloids, natural or reproduced by synthesis, and their salts, ethers, esters and other derivatives																								
	Alkaloids of opium and their derivatives; salts thereof																								

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Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
293911.000	Concentrates of poppy straw; buprenorphine (INN), codeine, dihydrocodeine (INN), ethylmorphine, etorphine (INN), heroin, hydrocodone (INN), hydromorphone (INN), morphine, nicomorphine (INN), oxycodone (INN), oxymorphone (INN), pholcodine (INN), thebacon (INN) and thebaine; salts thereof	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
293919.000	Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
293920.000	Alkaloids of cinchona and their derivatives; salts thereof	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
293930.000	Caffeine and its salts	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Ephedrines and their salts																								
293941.000	Ephedrine and its salts	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
293942.000	Pseudoephedrine (INN) and its salts	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
293943.000	Cathine (INN) and its salts	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
293944.000	Norephedrine and its salts	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
293949.000	Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Theophylline and aminophylline (theophylline-ethylenediamine) and their derivatives; salts thereof																								
293951.000	Fenetylline (INN) and its salts	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
293959.000	Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Alkaloids of rye ergot and their derivatives; salts thereof																								
293961.000	Ergometrine (INN) and its salts	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
293962.000	Ergotamine (INN) and its salts	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
293963.000	Lysergic acid and its salts	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
293969.000	Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Other																								
293991.000	Cocaine, ecgonine, levometamfetamine, metamfetamine (INN), metamfetamine racemate; salts, esters and other derivatives thereof	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
293999.000	Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	XIII.- OTHER ORGANIC COMPOUNDS																								
29.40																									
2940.00	Sugars, chemically pure, other than sucrose, lactose, maltose, glucose and fructose; sugar ethers, sugar acetals and sugar esters, and their salts, other than products of heading 29.37, 29.38 or 29.39																								
294000.010	1 Sugar ethers and sugar esters, and their salts	6.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
294000.090	2 Other	6.5%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
29.41	Antibiotics																								
294110.000	Penicillins and their derivatives with a penicillanic acid structure; salts thereof	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
294120.000	Streptomycins and their derivatives; salts thereof	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
294130.000	Tetracyclines and their derivatives; salts thereof	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
294140.000	Chloramphenicol and its derivatives; salts thereof	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
294150.000	Erythromycin and its derivatives; salts thereof	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
294190.000	Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

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Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
29.42																									
294200.000	Other organic compounds.	3.9%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

TARIFF SCHEDULE OF JAPAN (HS2012)

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
	Chapter 30 Pharmaceutical products																								
30.01	Glands and other organs for organo-therapeutic uses, dried, whether or not powdered; extracts of glands or other organs or of their secretions for organo-therapeutic uses; heparin and its salts; other human or animal substances prepared for therapeutic or prophylactic uses, not elsewhere specified or included																								
300120.000	Extracts of glands or other organs or of their secretions	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
3001.90	Other																								
300190.010	- Toad-cake; bones, organs and other human tissue for grafting	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
300190.020	- Heparin and its salts	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
300190.030	- Fel ursi	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
300190.090	- Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
30.02	Human blood; animal blood prepared for therapeutic, prophylactic or diagnostic uses; antisera, other blood fractions and immunological products, whether or not modified or obtained by means of biotechnological processes; vaccines, toxins, cultures of micro-organisms (excluding yeasts) and similar products																								
3002.10	Antisera, other blood fractions and immunological products, whether or not modified or obtained by means of biotechnological processes																								
300210.100	- Antisera	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
300210.200	- Haemoglobin, blood globulins and serum globulins	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
300210.300	- Preparations with a basis of heat-treated human plasma protein and preparations with a basis of heat-treated human serum albumin, put up in forms or packings for retail sale	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

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Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
	- Other																								
300210.410	-- Obtained from antisera, containing β-globulins or γ-globulins	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
300210.490	-- Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
300220.000	Vaccines for human medicine	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
300230.000	Vaccines for veterinary medicine	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
3002.90	Other																								
300290.100	- Toxins, cultures of micro-organisms and similar products (including diagnostic reagents of microbial origin)	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
300290.200	- Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
30.03	Medicaments (excluding goods of heading 30.02, 30.05 or 30.06) consisting of two or more constituents which have been mixed together for therapeutic or prophylactic uses, not put up in measured doses or in forms or packings for retail sale																								
300310.000	Containing penicillins or derivatives thereof, with a penicillanic acid structure, or streptomycins or their derivatives	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
300320.000	Containing other antibiotics	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Containing hormones or other products of heading 29.37 but not containing antibiotics																								
300331.000	Containing insulin	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
300339.000	Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
300340.000	Containing alkaloids or derivatives thereof but not containing hormones or other products of heading 29.37 or antibiotics	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
3003.90	Other																								
300390.010	- Preparations with a basis of vitamins	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
300390.020	- Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
30.04	Medicaments (excluding goods of heading 30.02, 30.05 or 30.06) consisting of mixed or unmixed products for therapeutic or prophylactic uses, put up in measured doses (including those in the form of transdermal administration systems) or in forms or packings for retail sale																								
300410.000	Containing penicillins or derivatives thereof, with a penicillanic acid structure, or streptomycins or their derivatives	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
300420.000	Containing other antibiotics	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Containing hormones or other products of heading 29.37 but not containing antibiotics																								
300431.000	Containing insulin	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
300432.000	Containing corticosteroid hormones, their derivatives or structural analogues	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
300439.000	Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
3004.40	Containing alkaloids or derivatives thereof but not containing hormones, other products of heading 29.37 or antibiotics																								
300440.010	- Put up in forms or packings for retail sale	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
300440.090	- Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
300450.000	Other medicaments containing vitamins or other products of heading 29.36	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
3004.90	Other																								

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
300490.010	- Of narcotics, of cannabis or of awakening-amines	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	- Other																								
	-- Put up in forms or packings for retail sale																								
300490.023	--- Of ginseng	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
300490.024	--- Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
300490.029	-- Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
30.05	Wadding, gauze, bandages and similar articles (for example, dressings, adhesive plasters, poultices), impregnated or coated with pharmaceutical substances or put up in forms or packings for retail sale for medical, surgical, dental or veterinary purposes																								
3005.10	Adhesive dressings and other articles having an adhesive layer																								
300510.010	- Plasters	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
300510.090	- Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
300590.000	Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
30.06	Pharmaceutical goods specified in Note 4 to this Chapter																								
3006.10	Sterile surgical catgut, similar sterile suture materials (including sterile absorbable surgical or dental yarns) and sterile tissue adhesives for surgical wound closure; sterile laminaria and sterile laminaria tents; sterile absorbable surgical or dental haemostatics; sterile surgical or dental adhesion barriers, whether or not absorbable																								
	1 Sterile surgical catgut, similar sterile suture materials; sterile laminaria and sterile tissue adhesives for surgical wound closure; sterile laminaria and sterile laminaria tents; sterile absorbable surgical or dental haemostatics																								

TARIFF SCHEDULE OF JAPAN (HS2012)

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
300610.110	- Sterile surgical catgut and similar sterile suture materials; sterile laminaria and sterile laminaria tents	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
300610.190	- Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																								
300610.910	(1) Plates, sheets, film, foil and strip, of plastics	3.1%～4.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	(2) Knitted or crocheted																								
300610.991	- Containing by weight 5% or more of rubber thread	5.3%～5.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
300610.999	- Other	5.3%～5.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
300620.000	Blood-grouping reagents	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
3006.30	Opacifying preparations for X-ray examinations; diagnostic reagents designed to be administered to the patient																								
300630.100	- Diagnostic reagents of microbial origin	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
300630.200	- Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
3006.40	Dental cements and other dental fillings; bone reconstruction cements																								
300640.010	- Dental cements and other dental fillings	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
300640.090	- Bone reconstruction cements	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
300650.000	First-aid boxes and kits	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
300660.000	Chemical contraceptive preparations based on hormones, on other products of heading 29.37 or on spermicides	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

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Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
300670.000	Gel preparations designed to be used in human or veterinary medicine as a lubricant for parts of the body for surgical operations or physical examinations or as a coupling agent between the body and medical instruments	2.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Other																								
3006.91	Appliances identifiable for ostomy use																								
300691.010	- Woven fabrics obtained from strip, entirely coated or covered on both sides with plastics	3.9%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
300691.090	- Other	3.9%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
300692.000	Waste pharmaceuticals	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

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Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
	Chapter 31 Fertilisers																								
31.01																									
310100.000	Animal or vegetable fertilisers, whether or not mixed together or chemically treated; fertilisers produced by the mixing or chemical treatment of animal or vegetable products.	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
31.02	Mineral or chemical fertilisers, nitrogenous																								
310210.000	Urea, whether or not in aqueous solution	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Ammonium sulphate; double salts and mixtures of ammonium sulphate and ammonium nitrate																								
310221.000	Ammonium sulphate	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
310229.000	Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
310230.000	Ammonium nitrate, whether or not in aqueous solution	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
310240.000	Mixtures of ammonium nitrate with calcium carbonate or other inorganic non-fertilising substances	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
310250.000	Sodium nitrate	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
310260.000	Double salts and mixtures of calcium nitrate and ammonium nitrate	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
310280.000	Mixtures of urea and ammonium nitrate in aqueous or ammoniacal solution	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
310290.000	Other, including mixtures not specified in the foregoing subheadings	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
31.03	Mineral or chemical fertilisers, phosphatic																								
310310.000	Superphosphates	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

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310390.000	Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
31.04	Mineral or chemical fertilisers, potassic																								
310420.000	Potassium chloride	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
3104.30	Potassium sulphate																								
310430.010	- Containing more than 52% of Potassium evaluated as K_2O on the dry weight	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
310430.090	- Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
310490.000	Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
31.05	Mineral or chemical fertilisers containing two or three of the fertilising elements nitrogen, phosphorus and potassium; other fertilisers; goods of this Chapter in tablets or similar forms or in packages of a gross weight not exceeding 10 kg																								
310510.000	Goods of this Chapter in tablets or similar forms or in packages of a gross weight not exceeding 10 kg	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
310520.000	Mineral or chemical fertilisers containing the three fertilising elements nitrogen, phosphorus and potassium	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
310530.000	Diammonium hydrogenorthophosphate (diammonium phosphate)	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
310540.000	Ammonium dihydrogenorthophosphate (monoammonium phosphate) and mixtures thereof with diammonium hydrogenorthophosphate (diammonium phosphate)	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Other mineral or chemical fertilisers containing the two fertilising elements nitrogen and phosphorus																								
310551.000	Containing nitrates and phosphates	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
310559.000	Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

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Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
310560.000	Mineral or chemical fertilisers containing the two fertilising elements phosphorus and potassium	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
310590.000	Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

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Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
	Chapter 32 Tanning or dyeing extracts; tannins and their derivatives; dyes, pigments and other colouring matter; paints and varnishes; putty and other mastics; inks																								
32.01	Tanning extracts of vegetable origin; tannins and their salts, ethers, esters and other derivatives																								
320110.000	Quebracho extract	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
320120.000	Wattle extract	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
3201.90	Other																								
320190.100	1 Tannins and their derivatives	2.5%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
320190.200	2 Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
32.02	Synthetic organic tanning substances; inorganic tanning substances; tanning preparations, whether or not containing natural tanning substances; enzymatic preparations for pre-tanning																								
320210.000	Synthetic organic tanning substances	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
320290.000	Other	3.9%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
32.03																									
3203.00	Colouring matter of vegetable or animal origin (including dyeing extracts but excluding animal black), whether or not chemically defined; preparations as specified in Note 3 to this Chapter based on colouring matter of vegetable or animal origin																								
320300.100	- Natural indigo and butter dyes	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	- Other																								
320300.210	-- Colouring matter of vegetable origin	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
320300.290	-- Colouring matter of animal origin	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

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Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
32.04	Synthetic organic colouring matter, whether or not chemically defined; preparations as specified in Note 3 to this Chapter based on synthetic organic colouring matter; synthetic organic products of a kind used as fluorescent brightening agents or as luminophores, whether or not chemically defined																								
	Synthetic organic colouring matter and preparations based thereon as specified in Note 3 to this Chapter																								
320411.000	Disperse dyes and preparations based thereon	4.4%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
3204.12	Acid dyes, whether or not premetallised, and preparations based thereon; mordant dyes and preparations based thereon																								
320412.010	- Acid dyes, whether or not premetallised, and preparations based thereon	4.4%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
320412.090	- Other	4.4%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
320413.000	Basic dyes and preparations based thereon	4.4%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
320414.000	Direct dyes and preparations based thereon	4.4%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
320415.000	Vat dyes (including those usable in that state as pigments) and preparations based thereon	4.4%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
320416.000	Reactive dyes and preparations based thereon	4.4%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
3204.17	Pigments and preparations based thereon																								
320417.010	- Pigment dyestuffs	3.5%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
320417.090	- Other	3.5%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
3204.19	Other, including mixtures of colouring matter of two or more of subheadings 3204.11 to 3204.19																								
320419.020	- Solvent dyes	4.4%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

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320419.090	- Other	4.4%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
320420.000	Synthetic organic products of a kind used as fluorescent brightening agents	4.4%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
320490.000	Other	4.4%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
32.05																									
320500.000	Colour lakes; preparations as specified in Note 3 to this Chapter based on colour lakes.	4.4%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
32.06	Other colouring matter; preparations as specified in Note 3 to this Chapter, other than those of heading 32.03, 32.04 or 32.05; inorganic products of a kind used as luminophores, whether or not chemically defined																								
	Pigments and preparations based on titanium dioxide																								
320611.000	Containing 80 % or more by weight of titanium dioxide calculated on the dry matter	3.2%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
320619.000	Other	2.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
320620.000	Pigments and preparations based on chromium compounds	2.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Other colouring matter and other preparations																								
3206.41	Ultramarine and preparations based thereon																								
320641.010	1 Ultramarine blue	4.4%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
320641.090	2 Other	2.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
3206.42	Lithopone and other pigments and preparations based on zinc sulphide																								
320642.010	1 Lithopone	3.9%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
320642.090	2 Other	2.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
3206.49	Other																								
320649.100	1 Pigments and preparations based on hexacyanoferrates (ferrocyanides and ferricyanides)	2.5%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
320649.900	2 Other	2.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
320650.000	Inorganic products of a kind used as luminophores	3.3%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
32.07	Prepared pigments, prepared opacifiers and prepared colours, vitrifiable enamels and glazes, engobes (slips), liquid lustres and similar preparations, of a kind used in the ceramic, enamelling or glass industry; glass frit and other glass, in the form of powder, granules or flakes																								
320710.000	Prepared pigments, prepared opacifiers, prepared colours and similar preparations	3.2%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
320720.000	Vitrifiable enamels and glazes, engobes (slips) and similar preparations	2.2%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
320730.000	Liquid lustres and similar preparations	2.2%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
320740.000	Glass frit and other glass, in the form of powder, granules or flakes	2.5%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
32.08	Paints and varnishes (including enamels and lacquers) based on synthetic polymers or chemically modified natural polymers, dispersed or dissolved in a non-aqueous medium; solutions as defined in Note 4 to this Chapter																								
320810.000	Based on polyesters	3.2%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
320820.000	Based on acrylic or vinyl polymers	3.1%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
3208.90	Other																								
320890.020	- Coatings containing synthetic resin	3.2%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

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320890.090	- Other	3.2%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
32.09	Paints and varnishes (including enamels and lacquers) based on synthetic polymers or chemically modified natural polymers, dispersed or dissolved in an aqueous medium																								
320910.000	Based on acrylic or vinyl polymers	4.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
320990.000	Other	4.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
32.10																									
3210.00	Other paints and varnishes (including enamels, lacquers and distempers); prepared water pigments of a kind used for finishing leather																								
321000.010	1 Bituminous coatings	1.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
321000.020	2 Other	3.9%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
32.11																									
321100.000	Prepared driers.	3.9%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
32.12	Pigments (including metallic powders and flakes) dispersed in non-aqueous media, in liquid or paste form, of a kind used in the manufacture of paints (including enamels); stamping foils; dyes and other colouring matter put up in forms or packings for retail sale																								
321210.000	Stamping foils	3.9%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
3212.90	Other																								
321290.010	1 Pearl essence	2.1%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
321290.020	2 Other	4.1%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

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Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
32.13	Artists', students' or signboard painters' colours, modifying tints, amusement colours and the like, in tablets, tubes, jars, bottles, pans or in similar forms or packings																								
321310.000	Colours in sets	3.9%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
321390.000	Other	3.9%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
32.14	Glaziers' putty, grafting putty, resin cements, caulking compounds and other mastics; painters' fillings; non-refractory surfacing preparations for façades, indoor walls, floors, ceilings or the like																								
321410.000	Glaziers' putty, grafting putty, resin cements, caulking compounds and other mastics; painters' fillings	3.3%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
321490.000	Other	3.3%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
32.15	Printing ink, writing or drawing ink and other inks, whether or not concentrated or solid																								
	Printing ink																								
321511.000	Black	3.9%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
321519.000	Other	3.9%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
321590.000	Other	3.9%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

TARIFF SCHEDULE OF JAPAN (HS2012)

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
	Chapter 33 Essential oils and resinoids; perfumery, cosmetic or toilet preparations																								
33.01	Essential oils (terpeneless 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; terpenic by-products of the deterpenation of essential oils; aqueous distillates and aqueous solutions of essential oils																								
	Essential oils of citrus fruit																								
330112.000	Of orange	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
330113.000	Of lemon	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
3301.19	Other																								
330119.100	1 Of bergamot	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																								
330119.210	- Of lime	3.2%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
330119.290	- Other	3.2%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Essential oils other than those of citrus fruit																								
330124.000	Of peppermint (*Mentha piperita*)	3.2%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
3301.25	Of other mints																								
	1 Peppermint oil obtained from *Mentha arvensis*																								
330125.011	(1) Containing more than 65% by weight of total menthol when determined by the testing method stipulated by a cabinet order	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
330125.019	(2) Other	9.0%	B6		7.5%	6.0%	4.5%	3.0%	1.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

TARIFF SCHEDULE OF JAPAN (HS2012)

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
330125.020	2 Other peppermint oils	3.2%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
330125.030	3 Other	2.2%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
3301.29	Other																								
330129.100	1 Bay leaf oil, cananga oil, cassia oil, cedar oil, citronella oil, clove oil, eucalyptus oil, fennel oil, star-anise oil, petit-grain oil, rosemary oil, rosewood oil, sandal wood oil, ylang-ylang oil, cinnamon leaf oil, ginger grass oil, palmarosa oil, thyme oil, gyusho oil lemongrass oil and patchouli oil	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
330129.200	2 Ho oil	2.2%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	3 Of geranium or of vetiver																								
330129.310	- Of geranium	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
330129.320	- Of vetiver	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
330129.400	4 Of lavender or of lavandin	2.2%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	5 Other																								
330129.910	- Of jasmin	3.2%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
330129.990	- Other	3.2%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
330130.000	Resinoids	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
330190.000	Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
33.02	Mixtures of odoriferous substances and mixtures (including alcoholic solutions) with a basis of one or more of these substances, of a kind used as raw materials in industry; other preparations based on odoriferous substances, of a kind used for the manufacture of beverages																								

TARIFF SCHEDULE OF JAPAN (HS2012)

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
3302.10	Of a kind used in the food or drink industries																								
330210.100	1 Of an alcoholic strength by volume of 10% vol or higher	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																								
330210.210	- Of a kind used in the food industries	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
330210.290	- Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
330290.000	Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
33.03																									
330300.000	Perfumes and toilet waters.	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
33.04	Beauty or make-up preparations and preparations for the care of the skin (other than medicaments), including sunscreen or sun tan preparations; manicure or pedicure preparations																								
330410.000	Lip make-up preparations	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
330420.000	Eye make-up preparations	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
330430.000	Manicure or pedicure preparations	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Other																								
3304.91	Powders, whether or not compressed																								
330491.010	- Toilet powders	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
330491.090	- Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
3304.99	Other																								

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Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
	- Creams and other preparations with a basis of oil, fat or wax																								
330499.011	-- Foundation creams	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
330499.012	-- In liquid form	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
330499.019	-- Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
330499.090	- Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
33.05	Preparations for use on the hair																								
330510.000	Shampoos	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
330520.000	Preparations for permanent waving or straightening	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
330530.000	Hair lacquers	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
3305.90	Other																								
330590.010	- Perfumed hair oil, cream, pomade and other preparations with a basis of oil, fat or wax	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
330590.090	- Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
33.06	Preparations for oral or dental hygiene, including denture fixative pastes and powders; yarn used to clean between the teeth (dental floss), in individual retail packages																								
330610.000	Dentifrices	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
330620.000	Yarn used to clean between the teeth (dental floss)	2.7%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
330690.000	Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

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Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
33.07	Pre-shave, shaving or after-shave preparations, personal deodorants, bath preparations, depilatories and other perfumery, cosmetic or toilet preparations, not elsewhere specified or included; prepared room deodorisers, whether or not perfumed or having disinfectant properties																								
330710.000	Pre-shave, shaving or after-shave preparations	4.8%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
330720.000	Personal deodorants and antiperspirants	3.9%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
330730.000	Perfumed bath salts and other bath preparations	3.9%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Preparations for perfuming or deodorizing rooms, including odoriferous preparations used during religious rites																								
330741.000	“Agarbatti” and other odoriferous preparations which operate by burning	5.4%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
330749.000	Other	3.9%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
3307.90	Other																								
330790.010	1 Preparations with a basis of oils, fats or waxes	4.8%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
330790.090	2 Other	4.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

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Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
	Chapter 34 Soap, organic surface-active agents, washing preparations, lubricating preparations, artificial waxes, prepared waxes, polishing or scouring preparations, candles and similar articles, modelling pastes, "dental waxes" and dental preparations with a basis of plaster																								
34.01	Soap; organic surface-active products and preparations for use as soap, in the form of bars, cakes, moulded pieces or shapes, whether or not containing soap; organic surface-active products and preparations for washing the skin, in the form of liquid or cream and put up for retail sale, whether or not containing soap; paper, wadding, felt and nonwovens, impregnated, coated or covered with soap or detergent																								
	Soap and organic surface-active products and preparations, in the form of bars, cakes, moulded pieces or shapes, and paper, wadding, felt and nonwovens, impregnated, coated or covered with soap or detergent																								
340111.000	For toilet use (including medicated products)	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
3401.19	Other																								
340119.010	1 Soap and organic surface-active products and preparations	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
340119.020	2 Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
3401.20	Soap in other forms																								
340120.010	1 For toilet use (including medicated soap)	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
340120.020	2 Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
340130.000	Organic surface-active products and preparations for washing the skin, in the form of liquid or cream and put up for retail sale, whether or not containing soap	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
34.02	Organic surface-active agents (other than soap); surface-active preparations, washing preparations (including auxiliary washing preparations) and cleaning preparations, whether or not containing soap, other than those of heading 34.01																								
	Organic surface-active agents, whether or not put up for retail sale																								

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Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
340211.000	Anionic	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
340212.000	Cationic	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
340213.000	Non-ionic	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
340219.000	Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
3402.20	Preparations put up for retail sale																								
340220.010	1 Surface-active preparations	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
340220.090	2 Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
3402.90	Other																								
340290.010	1 Surface-active preparations	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
340290.090	2 Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
34.03	Lubricating preparations (including cutting-oil preparations, bolt or nut release preparations, anti-rust or anti-corrosion preparations and mould release preparations, based on lubricants) and preparations of a kind used for the oil or grease treatment of textile materials, leather, furskins or other materials, but excluding preparations containing, as basic constituents, 70% or more by weight of petroleum oils or of oils obtained from bituminous minerals																								
	Containing petroleum oils or oils obtained from bituminous minerals																								
340311.000	Preparations for the treatment of textile materials, leather, furskins or other materials	4.4%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
3403.19	Other																								
340319.091	- Containing more than 50% by weight of petroleum oils or of oils obtained from bituminous minerals in dehydrated state	3.2%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
340319.099	- Other	3.2%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Other																								
340391.000	Preparations for the treatment of textile materials, leather, furskins or other materials	4.4%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
340399.000	Other	3.1%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
34.04	Artificial waxes and prepared waxes																								
340420.000	Of poly(oxyethylene) (polyethylene glycol)	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
3404.90	Other																								
340490.010	- Of chemically modified lignite	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
340490.090	- Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
34.05	Polishes and creams, for footwear, furniture, floors, coachwork, glass or metal, scouring pastes and powders and similar preparations (whether or not in the form of paper, wadding, felt, nonwovens, cellular plastics or cellular rubber, impregnated, coated or covered with such preparations), excluding waxes of heading 34.04																								
340510.000	Polishes, creams and similar preparations for footwear or leather	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
340520.000	Polishes, creams and similar preparations for the maintenance of wooden furniture, floors or other woodwork	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
340530.000	Polishes and similar preparations for coachwork, other than metal polishes	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
340540.000	Scouring pastes and powders and other scouring preparations	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
340590.000	Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

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Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
34.06																									
340600.000	Candles, tapers and the like.	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
34.07																									
340700.000	Modelling pastes, including those put up for children's amusement; preparations known as “dental wax” or as “dental impression compounds”, put up in sets, in packings for retail sale or in plates, horseshoe shapes, sticks or similar forms; other preparations for use in dentistry, with a basis of plaster (of calcined gypsum or calcium sulphate).	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

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Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
	Chapter 35 Albuminoidal substances; modified starches; glues; enzymes																								
35.01	Casein, caseinates and other casein derivatives; casein glues																								
350110.000	Casein	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
350190.000	Other	5.4%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
35.02	Albumins (including concentrates of two or more whey proteins, containing by weight more than 80% whey proteins, calculated on the dry matter), albuminates and other albumin derivatives																								
	Egg albumin																								
350211.000	Dried	8.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
350219.000	Other	8.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
350220.000	Milk albumin, including concentrates of two or more whey proteins	2.9%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
350290.000	Other	2.9%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
35.03																									
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 casein glues of heading 35.01																								
350300.090	1 Gelatin for photographic use and gelatin derivatives	3.9%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
350300.020	2 Fish glues and isinglass	2.2%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	3 Other																								
350300.011	- Gelatin	17.0%	B16		15.9 %	14.8 %	13.8 %	12.7 %	11.6 %	10.6 %	9.5%	8.5%	7.4%	6.3%	5.3%	4.2%	3.1%	2.1%	1.0%	Free	Free	Free	Free	Free	Free

TARIFF SCHEDULE OF JAPAN (HS2012)

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
350300.012	- Glues	17.0%	B16		15.9 %	14.8 %	13.8 %	12.7 %	11.6 %	10.6 %	9.5%	8.5%	7.4%	6.3%	5.3%	4.2%	3.1%	2.1%	1.0%	Free	Free	Free	Free	Free	Free
35.04																									
3504.00	Peptones and their derivatives; other protein substances and their derivatives, not elsewhere specified or included; hide powder, whether or not chromed																								
350400.010	1 Peptones and their derivatives; hide powder	2.9%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																								
350400.021	- Vegetable proteins and their derivatives	5.1%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
350400.029	- Other	5.1%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	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 dextrins or other modified starches																								
3505.10	Dextrins and other modified starches																								
350510.100	1 Esterified starches and other starch derivatives	6.8%	B6	Treatment for United States	5.6%	4.5%	3.4%	2.2%	1.1%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
350510.100	1 Esterified starches and other starch derivatives	6.8%	JPB6***	Treatment for Australia, Canada, Chile and Viet Nam	6.8%	6.8%	6.8%	6.8%	6.8%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
350510.100	1 Esterified starches and other starch derivatives	6.8%	MFN	Treatment for other Parties	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN

TARIFF SCHEDULE OF JAPAN (HS2012)

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
350510.200	2 Other	21.3% or 25.50 yen/kg, whichever is the greater	B11		19.3% or 23.18 yen /kg, which -ever is the great -er	17.4% or 20.86 yen /kg, which -ever is the great -er	15.4% or 18.55 yen /kg, which -ever is the great -er	13.5% or 16.23 yen /kg, which -ever is the great -er	11.6% or 13.91 yen /kg, which -ever is the great -er	9.6% or 11.59 yen /kg, which -ever is the great -er	7.7% or 9.27 yen /kg, which -ever is the great -er	5.8% or 6.95 yen /kg, which -ever is the great -er	3.8% or 4.64 yen /kg, which -ever is the great -er	1.9% or 2.32 yen /kg, which -ever is the great -er	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
350520.000	Glues	21.3% or 25.50 yen/kg, whichever is the greater	B11		19.3% or 23.18 yen /kg, which -ever is the great -er	17.4% or 20.86 yen /kg, which -ever is the great -er	15.4% or 18.55 yen /kg, which -ever is the great -er	13.5% or 16.23 yen /kg, which -ever is the great -er	11.6% or 13.91 yen /kg, which -ever is the great -er	9.6% or 11.59 yen /kg, which -ever is the great -er	7.7% or 9.27 yen /kg, which -ever is the great -er	5.8% or 6.95 yen /kg, which -ever is the great -er	3.8% or 4.64 yen /kg, which -ever is the great -er	1.9% or 2.32 yen /kg, which -ever is the great -er	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
35.06	Prepared glues and other prepared adhesives, not elsewhere specified or included; products suitable for use as glues or adhesives, put up for retail sale as glues or adhesives, not exceeding a net weight of 1 kg																								
350610.000	Products suitable for use as glues or adhesives, put up for retail sale as glues or adhesives, not exceeding a net weight of 1 kg	3.9%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Other																								
350691.000	Adhesives based on polymers of headings 39.01 to 39.13 or on rubber	3.9%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
350699.000	Other	3.9%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
35.07	Enzymes; prepared enzymes not elsewhere specified or included																								
350710.000	Rennet and concentrates thereof	3.9%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

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Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
350790.000	Other	3.9%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

TARIFF SCHEDULE OF JAPAN (HS2012)

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
	Chapter 36 Explosives; pyrotechnic products; matches; pyrophoric alloys; certain combustible preparations																								
36.01																									
360100.000	Propellent powders.	6.4%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
36.02																									
360200.000	Prepared explosives, other than propellent powders.	6.4%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
36.03																									
3603.00	Safety fuses; detonating fuses; percussion or detonating caps; igniters; electric detonators																								
360300.100	1 Electric initiators, igniting external gas generating agents by electricity, of a length (including electrodes) of 1.4cm or more but not exceeding 2.6cm and of igniting portions of 0.7cm or more but not exceeding 1.2cm in diameter, including multiple igniting portion type	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
360300.200	2 Other	6.4%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
36.04	Fireworks, signalling flares, rain rockets, fog signals and other pyrotechnic articles																								
3604.10	Fireworks																								
360410.010	- For toy	4.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
360410.090	- Other	4.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
360490.000	Other	4.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
36.05																									
3605.00	Matches, other than pyrotechnic articles of heading 36.04																								

TARIFF SCHEDULE OF JAPAN (HS2012)

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
360500.100	- in a container in which there are not more than 70 matches	4.4%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
360500.200	- Other	4.4%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
36.06	Ferro-cerium and other pyrophoric alloys in all forms; articles of combustible materials as specified in Note 2 to this Chapter																								
360610.000	Liquid or liquefied-gas fuels in containers of a kind used for filling or refilling cigarette or similar lighters and of a capacity not exceeding 300 cm^3	3.3%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
360690.000	Other	3.3%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

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Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
	Chapter 37 Photographic or cinematographic goods																								
37.01	Photographic plates and film in the flat, sensitised, unexposed, of any material other than paper, paperboard or textiles; instant print film in the flat, sensitised, unexposed, whether or not in packs																								
3701.10	For X-ray																								
	- Not for fluorography film																								
370110.011	-- For medical use	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
370110.019	-- Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
370110.090	- Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
3701.20	Instant print film																								
	- Of a sensitised sheet of any material other than paper, paperboard or textiles																								
370120.011	-- For colour photography (polychrome)	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
370120.019	-- Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
370120.020	- Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
3701.30	Other plates and film, with any side exceeding 255 mm																								
	- For graphic art																								
370130.031	-- Plates	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
370130.039	-- Film	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
370130.090	- Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
	Other																								
370191.000	For colour photography (polychrome)	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
370199.000	Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
37.02	Photographic film in rolls, sensitised, unexposed, of any material other than paper, paperboard or textiles; instant print film in rolls, sensitised, unexposed																								
370210.000	For X-ray	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Other film, without perforations, of a width not exceeding 105 mm																								
370231.000	For colour photography (polychrome)	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
370232.000	Other, with silver halide emulsion	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
370239.000	Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Other film, without perforations, of a width exceeding 105 mm																								
370241.000	Of a width exceeding 610 mm and of a length exceeding 200 m, for colour photography (polychrome)	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
370242.000	Of a width exceeding 610 mm and of a length exceeding 200 m, other than for colour photography	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
370243.000	Of a width exceeding 610 mm and of a length not exceeding 200 m	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
370244.000	Of a width exceeding 105 mm but not exceeding 610 mm	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Other film, for colour photography (polychrome)																								
370252.000	Of a width not exceeding 16 mm	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

TARIFF SCHEDULE OF JAPAN (HS2012)

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
370253.000	Of a width exceeding 16 mm but not exceeding 35 mm and of a length not exceeding 30 m, for slides	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
3702.54	Of a width exceeding 16 mm but not exceeding 35 mm and of a length not exceeding 30 m, other than for slides																								
370254.010	- 35 mm in width	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
370254.090	- Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
3702.55	Of a width exceeding 16 mm but not exceeding 35 mm and of a length exceeding 30 m																								
	- Cinematograph film																								
	-- 35 mm in width																								
370255.012	--- Positive	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
370255.019	--- Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
370255.020	-- Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
370255.090	- Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
370256.000	Of a width exceeding 35 mm	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Other																								
370296.000	Of a width not exceeding 35 mm and of a length not exceeding 30 m	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
370297.000	Of a width not exceeding 35 mm and of a length exceeding 30 m	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
370298.000	Of a width exceeding 35 mm	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

TARIFF SCHEDULE OF JAPAN (HS2012)

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
37.03	Photographic paper, paperboard and textiles, sensitised, unexposed																								
3703.10	In rolls of a width exceeding 610 mm																								
370310.010	1 Colour photographic paper	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
370310.090	2 Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
370320.000	Other, for colour photography (polychrome)	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
370390.000	Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
37.04																									
370400.000	Photographic plates, film, paper, paperboard and textiles, exposed but not developed.	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
37.05	Photographic plates and film, exposed and developed, other than cinematographic film																								
370510.000	For offset reproduction	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
370590.000	Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
37.06	Cinematographic film, exposed and developed, whether or not incorporating sound track or consisting only of sound track																								
370610.000	Of a width of 35 mm or more	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
370690.000	Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
37.07	Chemical preparations for photographic uses (other than varnishes, glues, adhesives and similar preparations); unmixed products for photographic uses, put up in measured portions or put up for retail sale in a form ready for use																								
370710.000	Sensitising emulsions	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

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370790.000	Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

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Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
	Chapter 38 Miscellaneous chemical products																								
38.01	Artificial graphite; colloidal or semi-colloidal graphite; preparations based on graphite or other carbon in the form of pastes, blocks, plates or other semi-manufactures																								
380110.000	Artificial graphite	2.5%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
380120.000	Colloidal or semi-colloidal graphite	2.5%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
380130.000	Carbonaceous pastes for electrodes and similar pastes for furnace linings	2.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
380190.000	Other	3.2%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
38.02	Activated carbon; activated natural mineral products; animal black, including spent animal black																								
380210.000	Activated carbon	2.9%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
380290.000	Other	2.5%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
38.03																									
380300.000	Tall oil, whether or not refined.	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
38.04																									
380400.000	Residual lyes from the manufacture of wood pulp, whether or not concentrated, desugared or chemically treated, including lignin sulphonates, but excluding tall oil of heading 38.03.	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
38.05	Gum, wood or sulphate turpentine and other terpenic oils produced by the distillation or other treatment of coniferous woods; crude dipentene; sulphite turpentine and other crude para-cymene; pine oil containing α-terpineol as the main constituent																								
380510.000	Gum, wood or sulphate turpentine oils	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

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3805.90	Other																								
380590.100	1 Pine oil	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
380590.900	2 Other	2.5%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
38.06	Rosin and resin acids, and derivatives thereof; rosin spirit and rosin oils; run gums																								
380610.000	Rosin and resin acids	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
380620.000	Salts of rosin, of resin acids or of derivatives of rosin or resin acids, other than salts of rosin adducts	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
380630.000	Ester gums	3.3%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
380690.000	Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
38.07																									
380700.000	Wood tar; wood tar oils; wood creosote; wood naphtha; vegetable pitch; brewers' pitch and similar preparations based on rosin, resin acids or on vegetable pitch.	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
38.08	Insecticides, rodenticides, fungicides, herbicides, anti-sprouting products and plant-growth regulators, disinfectants and similar products, put up in forms or packings for retail sale or as preparations or articles (for example, sulphur-treated bands, wicks and candles, and fly-papers)																								
380850.000	Goods specified in Subheading Note 1 to this Chapter	3.9%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Other																								
3808.91	Insecticides																								
380891.010	- Agricultural chemicals	3.9%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	- Other																								

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380891.091	-- Put up in forms or packings for retail sale	3.9%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
380891.099	-- Other	3.9%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
3808.92	Fungicides																								
380892.010	- Agricultural chemicals	3.9%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	- Other																								
380892.091	-- Put up in forms or packings for retail sale	3.9%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
380892.099	-- Other	3.9%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
3808.93	Herbicides, anti-sprouting products and plant-growth regulators																								
380893.010	- Agricultural chemicals	3.9%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	- Other																								
380893.091	-- Put up in forms or packings for retail sale	3.9%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
380893.099	-- Other	3.9%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
380894.000	Disinfectants	3.9%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
380899.000	Other	3.9%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
38.09	Finishing agents, dye carriers to accelerate the dyeing or fixing of dyestuffs and other products and preparations (for example, dressings and mordants), of a kind used in the textile, paper, leather or like industries, not elsewhere specified or included																								
380910.000	With a basis of amylaceous substances	21.3% or 25.50 yen/kg, whichever is the greater	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
	Other																								
3809.91	Of a kind used in the textile or like industries																								
380991.010	- Prepared glazings and dressings	3.2%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
380991.090	- Other	3.2%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
380992.000	Of a kind used in the paper or like industries	3.9%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
380993.000	Of a kind used in the leather or like industries	3.9%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
38.10	Pickling preparations for metal surfaces; fluxes and other auxiliary preparations for soldering, brazing or welding; soldering, brazing or welding powders and pastes consisting of metal and other materials; preparations of a kind used as cores or coatings for welding electrodes or rods																								
381010.000	Pickling preparations for metal surfaces; soldering, brazing or welding powders and pastes consisting of metal and other materials	3.9%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
381090.000	Other	3.9%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
38.11	Anti-knock preparations, oxidation inhibitors, gum inhibitors, viscosity improvers, anti-corrosive preparations and other prepared additives, for mineral oils (including gasoline) or for other liquids used for the same purposes as mineral oils																								
	Anti-knock preparations																								
381111.000	Based on lead compounds	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
381119.000	Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Additives for lubricating oils																								
381121.000	Containing petroleum oils or oils obtained from bituminous minerals	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

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381129.000	Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
3811.90	Other																								
381190.010	- For fuel oil	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
381190.090	- Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
38.12	Prepared rubber accelerators; compound plasticisers for rubber or plastics, not elsewhere specified or included; anti-oxidising preparations and other compound stabilisers for rubber or plastics																								
381210.000	Prepared rubber accelerators	4.4%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
381220.000	Compound plasticisers for rubber or plastics	2.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
3812.30	Anti-oxidising preparations and other compound stabilisers for rubber or plastics																								
381230.100	1 Rubber anti-oxidants	4.4%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
381230.200	2 Other	2.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
38.13																									
381300.000	Preparations and charges for fire-extinguishers; charged fire-extinguishing grenades.	3.9%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
38.14																									
381400.000	Organic composite solvents and thinners, not elsewhere specified or included; prepared paint or varnish removers.	3.9%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
38.15	Reaction initiators, reaction accelerators and catalytic preparations, not elsewhere specified or included																								
	Supported catalysts																								

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381511.000	With nickel or nickel compounds as the active substance	2.2%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
3815.12	With precious metal or precious metal compounds as the active substance																								
381512.100	1 Platinum catalysts	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																								
381512.210	(1) For purification of the exhaust gas of motor vehicles	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
381512.220	(2) Other	2.2%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
3815.19	Other																								
381519.100	1 Iron catalysts	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																								
381519.210	- Silica-alumina catalysts	2.2%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
381519.290	- Other	2.2%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
3815.90	Other																								
381590.100	1 Iron catalysts and platinum catalysts	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
381590.200	2 Silica-alumina catalysts	3.9%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	3 Other																								
381590.310	- Catalysts	2.2%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
381590.390	- Other	2.2%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
38.16																									

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3816.00	Refractory cements, mortars, concretes and similar compositions, other than products of heading 38.01																								
381600.010	- Refractory cements and mortars	3.3%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
381600.090	- Other	3.3%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
38.17																									
381700.000	Mixed alkylbenzenes and mixed alkylnaphthalenes, other than those of heading 27.07 or 29.02.	3.3%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
38.18																									
3818.00	Chemical elements doped for use in electronics, in the form of discs, wafers or similar forms; chemical compounds doped for use in electronics																								
381800.010	1 Silicon doped for use in electronics, in the form of discs, wafers or similar forms	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
381800.020	2 Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
38.19																									
381900.000	Hydraulic brake fluids and other prepared liquids for hydraulic transmission, not containing or containing less than 70% by weight of petroleum oils or oils obtained from bituminous minerals.	2.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
38.20																									
382000.000	Anti-freezing preparations and prepared de-icing fluids.	2.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
38.21																									
382100.000	Prepared culture media for the development or maintenance of micro-organisms (including viruses and the like) or of plant, human or animal cells.	2.5%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

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38.22																									
382200.000	Diagnostic or laboratory reagents on a backing, prepared diagnostic or laboratory reagents whether or not on a backing, other than those of heading 30.02 or 30.06; certified reference materials.	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
38.23	Industrial monocarboxylic fatty acids; acid oils from refining; industrial fatty alcohols																								
	Industrial monocarboxylic fatty acids; acid oils from refining																								
382311.000	Stearic acid	2.5%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
382312.000	Oleic acid	2.5%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
382313.000	Tall oil fatty acids	3.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
382319.000	Other	2.5%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
382370.000	Industrial fatty alcohols	2.5%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
38.24	Prepared binders for foundry moulds or cores; chemical products and preparations of the chemical or allied industries (including those consisting of mixtures of natural products), not elsewhere specified or included																								
382410.000	Prepared binders for foundry moulds or cores	2.5%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
3824.30	Non-agglomerated metal carbides mixed together or with metallic binders																								
382430.100	1 Mixtures of metal carbides	3.2%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
382430.200	2 Other	2.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
382440.000	Prepared additives for cements, mortars or concretes	2.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
382450.000	Non-refractory mortars and concretes	2.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

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382460.000	Sorbitol other than that of subheading 2905.44	2.3%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Mixtures containing halogenated derivatives of methane, ethane or propane																								
382471.000	Containing chlorofluorocarbons (CFCs), whether or not containing hydrochlorofluorocarbons (HCFCs), perfluorocarbons (PFCs) or hydrofluorocarbons (HFCs)	2.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
382472.000	Containing bromochlorodifluoromethane, bromotrifluoromethane or dibromotetrafluoroethanes	2.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
382473.000	Containing hydrobromofluorocarbons (HBFCs)	2.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
382474.000	Containing hydrochlorofluorocarbons (HCFCs), whether or not containing perfluorocarbons (PFCs) or hydrofluorocarbons (HFCs), but not containing chlorofluorocarbons (CFCs)	2.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
382475.000	Containing carbon tetrachloride	2.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
382476.000	Containing 1,1,1-trichloroethane (methyl chloroform)	2.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
382477.000	Containing bromomethane (methyl bromide) or bromochloromethane	2.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
3824.78	Containing perfluorocarbons (PFCs) or hydrofluorocarbons (HFCs), but not containing chlorofluorocarbons (CFCs) or hydrochlorofluorocarbons (HCFCs)																								
382478.110	- Containing 1,1,1-trifluoroethane (HFC-143a), pentafluoroethane (HFC-125) and 1,1,1,2-tetrafluoroethane (HFC-134a) in the proportions of 52:44:4 (R-404A)	2.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
382478.120	- Containing difluoromethane (HFC-32), pentafluoroethane (HFC-125) and 1,1,1,2-tetrafluoroethane (HFC-134a) in the proportions of 23:25:52 (R-407C)	2.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

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382478.130	- Containing difluoromethane (HFC-32) and pentafluoroethane (HFC-125) in the proportions of 50:50 (R-410A)	2.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
382478.140	- Containing 1,1,1-trifluoroethane (HFC-143a) and pentafluoroethane (HFC-125) in the proportions of 50:50 (R-507A)	2.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
382478.900	- Other	2.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
382479.000	Other	2.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Mixtures and preparations containing oxirane (ethylene oxide), polybrominated biphenyls (PBBs), polychlorinated biphenyls (PCBs), polychlorinated terphenyls (PCTs) or tris (2,3-dibromopropyl) phosphate																								
382481.000	Containing oxirane (ethylene oxide)	2.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
382482.000	Containing polychlorinated biphenyls (PCBs), polychlorinated terphenyls (PCTs) or polybrominated biphenyls (PBBs)	2.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
382483.000	Containing tris (2,3-dibromopropyl) phosphate	2.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
3824.90	Other																								
382490.100	1 Master blends for the manufacture of chewing gum, excluding those containing sugar or other sweetening matter or flavours	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
382490.200	2 Derivatives of mixtures of fatty acids	3.9%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
382490.300	3 Naphthenic acids, their water-insoluble salts and their esters	3.3%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	4 Other																								
382490.910	- Mixture containing octabromodiphenyl oxide and heptabromodiphenyl oxide as main constituent; mixture containing dibromoneopentyl glycol as main constituent	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

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Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
382490.920	- Calcium 5'-ribonucleotides and disodium 5'-ribonucleotides	2.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	- Other																								
382490.992	-- Correction tapes (including refills) , put up for retail sale	2.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
382490.999	-- Other	2.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
38.25	Residual products of the chemical or allied industries, not elsewhere specified or included; municipal waste; sewage sludge; other wastes specified in Note 6 to this Chapter																								
382510.000	Municipal waste	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
382520.000	Sewage sludge	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
382530.000	Clinical waste	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Waste organic solvents																								
382541.000	Halogenated	2.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
382549.000	Other	2.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
382550.000	Wastes of metal pickling liquors, hydraulic fluids, brake fluids and anti-freeze fluids	2.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Other wastes from chemical or allied industries																								
382561.000	Mainly containing organic constituents	2.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
382569.000	Other	2.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
3825.90	Other																								

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382590.100	1 Selenium residue and tellurium residue, and ammoniacal gas liquors and spent oxide produced in coal gas purification	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
382590.900	2 Other	2.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
38.26																									
382600.000	Biodiesel and mixtures thereof, not containing or containing less than 70 % by weight of petroleum oils or oils obtained from bituminous minerals.	3.9%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

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Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
	SECTION VII PLASTICS AND ARTICLES THEREOF; RUBBER AND ARTICLES THEREOF																								
	Chapter 39 Plastics and articles thereof																								
	I.- PRIMARY FORMS																								
39.01	Polymers of ethylene, in primary forms																								
3901.10	Polyethylene having a specific gravity of less than 0.94																								
	1 In blocks of irregular shape, lumps, powders (including moulding powders), granules, flakes and similar bulk forms																								
390110.020	- Linear low density polyethylene	6.5% or 22.40 yen/kg, whichever is the less	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
390110.060	- Other	6.5% or 22.40 yen/kg, whichever is the less	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
390110.090	2 Other	2.8%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
3901.20	Polyethylene having a specific gravity of 0.94 or more																								
390120.010	- In blocks of irregular shape, lumps, powders (including moulding powders), granules, flakes and similar bulk forms	6.5% or 22.40 yen/kg, whichever is the less	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
390120.090	- Other	6.5% or 22.40 yen/kg, whichever is the less	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
3901.30	Ethylene-vinyl acetate copolymers																								

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Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
390130.010	- In blocks of irregular shape, lumps, powders (including moulding powders), granules, flakes and similar bulk forms	2.8%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
390130.090	- Other	2.8%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
3901.90	Other																								
390190.010	- In blocks of irregular shape, lumps, powders (including moulding powders), granules, flakes and similar bulk forms	2.8%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
390190.090	- Other	2.8%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
39.02	Polymers of propylene or of other olefins, in primary forms																								
3902.10	Polypropylene																								
390210.010	- In blocks of irregular shape, lumps, powders (including moulding powders), granules, flakes and similar bulk forms	6.5% or 25.60 yen/kg, whichever is the less	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
390210.090	- Other	6.5% or 25.60 yen/kg, whichever is the less	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
3902.20	Polyisobutylene																								
390220.010	- In blocks of irregular shape, lumps, powders (including moulding powders), granules, flakes and similar bulk forms	2.8%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
390220.090	- Other	2.8%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
3902.30	Propylene copolymers																								
390230.010	- In blocks of irregular shape, lumps, powders (including moulding powders), granules, flakes and similar bulk forms	2.8%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

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Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
390230.090	- Other	2.8%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
3902.90	Other																								
390290.010	- In blocks of irregular shape, lumps, powders (including moulding powders), granules, flakes and similar bulk forms	2.8%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
390290.090	- Other	2.8%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
39.03	Polymers of styrene, in primary forms																								
	Polystyrene																								
3903.11	Expansible																								
390311.010	- In blocks of irregular shape, lumps, powders (including moulding powders), granules, flakes and similar bulk forms	3.9%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
390311.090	- Other	3.9%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
3903.19	Other																								
390319.010	1 In blocks of irregular shape, lumps, powders (including moulding powders), granules, flakes and similar bulk forms	6.5%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
390319.090	2 Other	2.8%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
3903.20	Styrene-acrylonitrile (SAN) copolymers																								
390320.010	- In blocks of irregular shape, lumps, powders (including moulding powders), granules, flakes and similar bulk forms	3.1%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
390320.090	- Other	3.1%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
3903.30	Acrylonitrile-butadiene-styrene (ABS) copolymers																								

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390330.010	- In blocks of irregular shape, lumps, powders (including moulding powders), granules, flakes and similar bulk forms	3.1%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
390330.090	- Other	3.1%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
3903.90	Other																								
390390.010	- In blocks of irregular shape, lumps, powders (including moulding powders), granules, flakes and similar bulk forms	3.1%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
390390.090	- Other	3.1%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
39.04	Polymers of vinyl chloride or of other halogenated olefins, in primary forms																								
3904.10	Poly(vinyl chloride), not mixed with any other substances																								
390410.010	- In blocks of irregular shape, lumps, powders (including moulding powders), granules, flakes and similar bulk forms	3.9%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
390410.090	- Other	3.9%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Other poly(vinyl chloride)																								
3904.21	Non-plasticised																								
390421.010	- In blocks of irregular shape, lumps, powders (including moulding powders), granules, flakes and similar bulk forms	3.9%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
390421.090	- Other	3.9%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
3904.22	Plasticised																								
390422.010	- In blocks of irregular shape, lumps, powders (including moulding powders), granules, flakes and similar bulk forms	3.9%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
390422.090	- Other	3.9%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

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Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
3904.30	Vinyl chloride-vinyl acetate copolymers																								
390430.010	- In blocks of irregular shape, lumps, powders (including moulding powders), granules, flakes and similar bulk forms	3.1%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
390430.090	- Other	3.1%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
3904.40	Other vinyl chloride copolymers																								
390440.010	- In blocks of irregular shape, lumps, powders (including moulding powders), granules, flakes and similar bulk forms	2.8%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
390440.090	- Other	2.8%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
3904.50	Vinylidene chloride polymers																								
390450.010	- In blocks of irregular shape, lumps, powders (including moulding powders), granules, flakes and similar bulk forms	2.8%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
390450.090	- Other	2.8%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Fluoro-polymers																								
3904.61	Polytetrafluoroethylene																								
390461.010	1 In blocks of irregular shape, lumps, powders (including moulding powders), granules, flakes and similar bulk forms	5.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
390461.020	2 Other	2.8%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
3904.69	Other																								
390469.010	1 In blocks of irregular shape, lumps, powders (including moulding powders), granules, flakes and similar bulk forms	5.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
390469.020	2 Other	2.8%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

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3904.90	Other																								
390490.010	- In blocks of irregular shape, lumps, powders (including moulding powders), granules, flakes and similar bulk forms	2.8%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
390490.090	- Other	2.8%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
39.05	Polymers of vinyl acetate or of other vinyl esters, in primary forms; other vinyl polymers in primary forms																								
	Poly(vinyl acetate)																								
390512.000	In aqueous dispersion	3.9%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
390519.000	Other	3.9%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Vinyl acetate copolymers																								
390521.000	In aqueous dispersion	3.9%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
390529.000	Other	3.9%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
390530.000	Poly(vinyl alcohol), whether or not containing unhydrolysed acetate groups	3.9%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Other																								
3905.91	Copolymers																								
390591.010	1 Of polyvinyl butyral blocks of irregular shape, lumps, powders (including moulding powders), granules, flakes and similar bulk forms	3.9%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																								
390591.091	- In blocks of irregular shape, lumps, powders (including moulding powders), granules, flakes and similar bulk forms	2.8%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

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390591.099	- Other	2.8%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
390599.000	Other	2.8%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
39.06	Acrylic polymers in primary forms																								
3906.10	Poly(methyl methacrylate)																								
390610.010	- In blocks of irregular shape, lumps, powders (including moulding powders), granules, flakes and similar bulk forms	3.4%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
390610.090	- Other	3.4%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
3906.90	Other																								
390690.010	1 In blocks of irregular shape, lumps, powders (including moulding powders), granules, flakes and similar bulk forms	2.8%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
390690.090	2 Other	3.9%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
39.07	Polyacetals, other polyethers and epoxide resins, in primary forms; polycarbonates, alkyd resins, polyallyl esters and other polyesters, in primary forms																								
390710.000	Polyacetals	2.8%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
3907.20	Other polyethers																								
390720.100	- Polydibromophenylene oxide	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	- Other																								
390720.910	-- In blocks of irregular shape, lumps, powders (including moulding powders), granules, flakes and similar bulk forms	2.8%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
390720.990	-- Other	2.8%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
3907.30	Epoxide resins																								

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390730.010	- In blocks of irregular shape, lumps, powders (including moulding powders), granules, flakes and similar bulk forms	3.1%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
390730.090	- Other	3.1%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
3907.40	Polycarbonates																								
390740.100	- Tetrabromobisphenol A polycarbonate	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
390740.900	- Other	2.8%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
3907.50	Alkyd resins																								
390750.010	- In blocks of irregular shape, lumps, powders (including moulding powders), granules, flakes and similar bulk forms	3.1%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
390750.090	- Other	3.9%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
390760.000	Poly(ethylene terephthalate)	3.1%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
390770.000	Poly(lactic acid)	3.1%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Other polyesters																								
390791.000	Unsaturated	3.1%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
3907.99	Other																								
390799.010	- In blocks of irregular shape, lumps, powders (including moulding powders), granules, flakes and similar bulk forms	3.1%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
390799.090	- Other	3.1%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
39.08	Polyamides in primary forms																								
390810.000	Polyamide-6, -11, -12, -6,6, -6,9, -6,10 or -6,12	3.7%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

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Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
3908.90	Other																								
390890.010	- In blocks of irregular shape, lumps, powders (including moulding powders), granules, flakes and similar bulk forms	3.7%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
390890.090	- Other	3.7%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
39.09	Amino-resins, phenolic resins and polyurethanes, in primary forms																								
390910.000	Urea resins; thiourea resins	3.9%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
390920.000	Melamine resins	3.9%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
3909.30	Other amino-resins																								
390930.100	1 Polymethylene polyphenyl polyisocyanate	2.8%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
390930.900	2 Other	3.9%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
3909.40	Phenolic resins																								
390940.010	- In blocks of irregular shape, lumps, powders (including moulding powders), granules, flakes and similar bulk forms	3.9%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
390940.090	- Other	3.9%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
3909.50	Polyurethanes																								
390950.010	- In blocks of irregular shape, lumps, powders (including moulding powders), granules, flakes and similar bulk forms	3.1%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
390950.090	- Other	3.1%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
39.10																									
3910.00	Silicones in primary forms																								

TARIFF SCHEDULE OF JAPAN (HS2012)

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
391000.010	- In blocks of irregular shape, lumps, powders (including moulding powders), granules, flakes and similar bulk forms	3.9%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
391000.090	- Other	3.9%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
39.11	Petroleum resins, coumarone-indene resins, polyterpenes, polysulphides, polysulphones and other products specified in Note 3 to this Chapter, not elsewhere specified or included, in primary forms																								
3911.10	Petroleum resins, coumarone, indene or coumarone-indene resins and polyterpenes																								
391110.010	- In blocks of irregular shape, lumps, powders (including moulding powders), granules, flakes and similar bulk forms	2.8%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
391110.090	- Other	2.8%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
3911.90	Other																								
391190.030	- In blocks of irregular shape, lumps, powders (including moulding powders), granules, flakes and similar bulk forms	2.8%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
391190.090	- Other	2.8%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
39.12	Cellulose and its chemical derivatives, not elsewhere specified or included, in primary forms																								
	Cellulose acetates																								
391211.000	Non-plasticised	4.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
391212.000	Plasticised	3.9%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
391220.000	Cellulose nitrates (including collodions)	3.9%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Cellulose ethers																								
391231.000	Carboxymethylcellulose and its salts	3.1%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

TARIFF SCHEDULE OF JAPAN (HS2012)

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
3912.39	Other																								
391239.010	- Non-plasticised	3.1%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
391239.090	- Plasticised	3.1%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
3912.90	Other																								
391290.010	- Non-plasticised	3.1%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
391290.090	- Plasticised	3.1%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
39.13	Natural polymers (for example, alginic acid) and modified natural polymers (for example, hardened proteins, chemical derivatives of natural rubber), not elsewhere specified or included, in primary forms																								
391310.000	Alginic acid, its salts and esters	3.3%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
391390.000	Other	3.4%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
39.14																									
3914.00	Ion-exchangers based on polymers of headings 39.01 to 39.13, in primary forms																								
391400.010	- Of polystyrene	5.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
391400.020	- Of acrylic resins	5.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
391400.090	- Other	5.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	II.- WASTE, PARINGS AND SCRAP; SEMI-MANUFACTURES; ARTICLES																								
39.15	Waste, parings and scrap, of plastics																								
391510.000	Of polymers of ethylene	4.8%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

TARIFF SCHEDULE OF JAPAN (HS2012)

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
391520.000	Of polymers of styrene	4.8%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
391530.000	Of polymers of vinyl chloride	4.8%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
391590.000	Of other plastics	4.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
39.16	Monofilament of which any cross-sectional dimension exceeds 1 mm, rods, sticks and profile shapes, whether or not surface-worked but not otherwise worked, of plastics																								
391610.000	Of polymers of ethylene	4.8%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
391620.000	Of polymers of vinyl chloride	3.9%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
391690.000	Of other plastics	4.3%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
39.17	Tubes, pipes and hoses, and fittings therefor (for example, joints, elbows, flanges), of plastics																								
3917.10	Artificial guts (sausage casings) of hardened protein or of cellulosic materials																								
391710.010	1 Of hardened protein	4.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
391710.020	2 Of cellulosic materials	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Tubes, pipes and hoses, rigid																								
391721.000	Of polymers of ethylene	4.8%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
391722.000	Of polymers of propylene	4.8%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
391723.000	Of polymers of vinyl chloride	3.9%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
391729.000	Of other plastics	3.9%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Other tubes, pipes and hoses																								

TARIFF SCHEDULE OF JAPAN (HS2012)

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
391731.000	Flexible tubes, pipes and hoses, having a minimum burst pressure of 27.6 MPa	3.9%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
3917.32	Other, not reinforced or otherwise combined with other materials, without fittings																								
391732.010	- Of polymers of ethylene	4.4%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
391732.020	- Of polymers of vinyl chloride	4.4%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
391732.090	- Of other plastics	4.4%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
391733.000	Other, not reinforced or otherwise combined with other materials, with fittings	3.9%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
3917.39	Other																								
391739.010	1 Of polymers of vinyl chloride or vinyl acetate	3.9%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
391739.090	2 Other	4.4%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
391740.000	Fittings	3.9%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
39.18	Floor coverings of plastics, whether or not self-adhesive, in rolls or in the form of tiles; wall or ceiling coverings of plastics, as defined in Note 9 to this Chapter																								
391810.000	Of polymers of vinyl chloride	3.1%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
391890.000	Of other plastics	4.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
39.19	Self-adhesive plates, sheets, film, foil, tape, strip and other flat shapes, of plastics, whether or not in rolls																								
3919.10	In rolls of a width not exceeding 20 cm																								
391910.010	- Of polymers of propylene	2.8%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

TARIFF SCHEDULE OF JAPAN (HS2012)

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
391910.020	- Of polymers of vinyl chloride	2.8%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
391910.090	- Of other plastics	2.8%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
3919.90	Other																								
391990.010	- Of polymers of ethylene	2.8%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
391990.030	- Of polymers of vinyl chloride	2.8%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
391990.050	- Of polyesters	2.8%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
391990.090	- Other	2.8%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
39.20	Other plates, sheets, film, foil and strip, of plastics, non-cellular and not reinforced, laminated, supported or similarly combined with other materials																								
392010.000	Of polymers of ethylene	4.8%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
392020.000	Of polymers of propylene	4.8%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
392030.000	Of polymers of styrene	4.8%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Of polymers of vinyl chloride																								
392043.000	Containing by weight not less than 6% of plasticisers	3.9%～4.2%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
392049.000	Other	3.9%～4.2%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Of acrylic polymers																								
392051.000	Of poly(methyl methacrylate)	5.2%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
392059.000	Other	4.8%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

TARIFF SCHEDULE OF JAPAN (HS2012)

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
	Of polycarbonates, alkyd resins, polyallyl esters or other polyesters																								
392061.000	Of polycarbonates	3.5%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
392062.000	Of poly(ethylene terephthalate)	4.8%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
392063.000	Of unsaturated polyesters	4.8%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
392069.000	Of other polyesters	3.5%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Of cellulose or its chemical derivatives																								
392071.000	Of regenerated cellulose	3.9%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
392073.000	Of cellulose acetate	3.9%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
3920.79	Of other cellulose derivatives																								
392079.010	- Of vulcanised fibre	3.9%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
392079.090	- Other	3.1%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Of other plastics																								
392091.000	Of poly(vinyl butyral)	3.9%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
392092.000	Of polyamides	4.8%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
392093.000	Of amino-resins	4.8%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
392094.000	Of phenolic resins	4.8%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
3920.99	Of other plastics																								
392099.020	- Of fluorine resins	3.7%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

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Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
392099.090	- Other	3.7%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
39.21	Other plates, sheets, film, foil and strip, of plastics																								
	Cellular																								
392111.000	Of polymers of styrene	4.8%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
392112.000	Of polymers of vinyl chloride	3.9%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
392113.000	Of polyurethanes	4.8%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
392114.000	Of regenerated cellulose	3.9%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
3921.19	Of other plastics																								
392119.010	- Of polymers of ethylene	4.5%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
392119.090	- Other	4.5%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
3921.90	Other																								
392190.010	- Of polymers of ethylene	4.1%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
392190.020	- Of polymers of propylene	4.1%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
392190.030	- Of polymers of vinyl chloride	4.1%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
392190.040	- Of fluorine resins	4.1%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
392190.060	- Of polyesters	4.1%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
392190.090	- Other	4.1%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
39.22	Baths, shower-baths, sinks, wash-basins, bidets, lavatory pans, seats and covers, flushing cisterns and similar sanitary ware, of plastics																								

TARIFF SCHEDULE OF JAPAN (HS2012)

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
392210.000	Baths, shower-baths, sinks and wash-basins	4.8%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
392220.000	Lavatory seats and covers	4.8%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
392290.000	Other	4.8%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
39.23	Articles for the conveyance or packing of goods, of plastics; stoppers, lids, caps and other closures, of plastics																								
392310.000	Boxes, cases, crates and similar articles	3.9%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Sacks and bags (including cones)																								
392321.000	Of polymers of ethylene	3.9%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
392329.000	Of other plastics	3.9%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
392330.000	Carboys, bottles, flasks and similar articles	3.9%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
392340.000	Spools, cops, bobbins and similar supports	3.3%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
392350.000	Stoppers, lids, caps and other closures	3.9%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
392390.000	Other	3.9%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
39.24	Tableware, kitchenware, other household articles and hygienic or toilet articles, of plastics																								
392410.000	Tableware and kitchenware	3.9%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
3924.90	Other																								
392490.010	- Hygienic or toilet articles	3.9%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
392490.090	- Other	3.9%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
39.25	Builders' ware of plastics, not elsewhere specified or included																								

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Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
392510.000	Reservoirs, tanks, vats and similar containers, of a capacity exceeding 300 l	3.9%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
392520.000	Doors, windows and their frames and thresholds for doors	3.9%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
392530.000	Shutters, blinds (including Venetian blinds) and similar articles and parts thereof	4.8%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
392590.000	Other	3.9%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
39.26	Other articles of plastics and articles of other materials of headings 39.01 to 39.14																								
392610.000	Office or school supplies	4.8%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
392620.000	Articles of apparel and clothing accessories (including gloves, mittens and mitts)	4.8%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
392630.000	Fittings for furniture, coachwork or the like	3.9%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
392640.000	Statuettes and other ornamental articles	4.8%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
3926.90	Other																								
392690.010	1 Chassis spring and leaves thereof, for motor vehicles	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																								
392690.021	- Woven fabrics obtained from strip, entirely coated or covered on both sides with plastics	3.9%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
392690.029	- Other	3.9%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

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Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
	Chapter 40 Rubber and articles thereof																								
40.01	Natural rubber, balata, gutta-percha, guayule, chicle and similar natural gums, in primary forms or in plates, sheets or strip																								
400110.000	Natural rubber latex, whether or not pre-vulcanised	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Natural rubber in other forms																								
400121.000	Smoked sheets	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
400122.000	Technically specified natural rubber (TSNR)	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
400129.000	Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
400130.000	Balata, gutta-percha, guayule, chicle and similar natural gums	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
40.02	Synthetic rubber and factice derived from oils, in primary forms or in plates, sheets or strip; mixtures of any product of heading 40.01 with any product of this heading, in primary forms or in plates, sheets or strip																								
	Styrene-butadiene rubber (SBR); carboxylated styrene-butadiene rubber (XSBR)																								
400211.000	Latex	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
400219.000	Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
400220.000	Butadiene rubber (BR)	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Isobutene-isoprene (butyl) rubber (IIR); halo-isobutene-isoprene rubber (CIIR or BIIR)																								
400231.000	Isobutene-isoprene (butyl) rubber (IIR)	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
400239.000	Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

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Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
	Chloroprene (chlorobutadiene) rubber (CR)																								
400241.000	Latex	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
400249.000	Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Acrylonitrile-butadiene rubber (NBR)																								
400251.000	Latex	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
400259.000	Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
400260.000	Isoprene rubber (IR)	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
400270.000	Ethylene-propylene-non-conjugated diene rubber (EPDM)	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
400280.000	Mixtures of any product of heading 40.01 with any product of this heading	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Other																								
400291.000	Latex	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
400299.000	Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
40.03																									
400300.000	Reclaimed rubber in primary forms or in plates, sheets or strip.	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
40.04																									
400400.000	Waste, parings and scrap of rubber (other than hard rubber) and powders and granules obtained therefrom.	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
40.05	Compounded rubber, unvulcanised, in primary forms or in plates, sheets or strip																								

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
400510.000	Compounded with carbon black or silica	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
4005.20	Solutions; dispersions other than those of subheading 4005.10																								
400520.010	1 Of natural rubber	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
400520.090	2 Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Other																								
400591.000	Plates, sheets and strip	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
4005.99	Other																								
400599.010	1 Of natural rubber	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
400599.090	2 Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
40.06	Other forms (for example, rods, tubes and profile shapes) and articles (for example, discs and rings), of unvulcanised rubber																								
400610.000	“Camel-back” strips for retreading rubber tyres	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
400690.000	Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
40.07																									
400700.000	Vulcanised rubber thread and cord.	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
40.08	Plates, sheets, strip, rods and profile shapes, of vulcanised rubber other than hard rubber																								
	Of cellular rubber																								
400811.000	Plates, sheets and strip	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

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Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
400819.000	Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Of non-cellular rubber																								
400821.000	Plates, sheets and strip	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
400829.000	Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
40.09	Tubes, pipes and hoses, of vulcanised rubber other than hard rubber, with or without their fittings (for example, joints, elbows, flanges)																								
	Not reinforced or otherwise combined with other materials																								
400911.000	Without fittings	2.3%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
4009.12	With fittings																								
400912.100	- Of a kind used for motor vehicles	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
400912.200	- Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Reinforced or otherwise combined only with metal																								
400921.000	Without fittings	2.5%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
4009.22	With fittings																								
400922.100	- Of a kind used for motor vehicles	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
400922.200	- Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Reinforced or otherwise combined only with textile materials																								
4009.31	Without fittings																								
400931.100	1 Of a kind used for motor vehicles	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

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Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
400931.200	2 Other	2.5%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
4009.32	With fittings																								
400932.100	- Of a kind used for motor vehicles	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
400932.200	- Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Reinforced or otherwise combined with other materials																								
4009.41	Without fittings																								
400941.100	1 Of a kind used for motor vehicles	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
400941.200	2 Other	2.5%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
4009.42	With fittings																								
400942.100	- Of a kind used for motor vehicles	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
400942.200	- Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
40.10	Conveyor or transmission belts or belting, of vulcanised rubber																								
	Conveyor belts or belting																								
401011.000	Reinforced only with metal	1.9%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
401012.000	Reinforced only with textile materials	1.9%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
401019.000	Other	1.9%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Transmission belts or belting																								

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
401031.000	Endless transmission belts of trapezoidal cross-section (V-belts), V-ribbed, of an outside circumference exceeding 60 cm but not exceeding 180 cm	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
401032.000	Endless transmission belts of trapezoidal cross-section (V-belts), other than V-ribbed, of an outside circumference exceeding 60 cm but not exceeding 180 cm	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
401033.000	Endless transmission belts of trapezoidal cross-section (V-belts), V-ribbed, of an outside circumference exceeding 180 cm but not exceeding 240 cm	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
401034.000	Endless transmission belts of trapezoidal cross-section (V-belts), other than V-ribbed, of an outside circumference exceeding 180 cm but not exceeding 240 cm	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
401035.000	Endless synchronous belts, of an outside circumference exceeding 60 cm but not exceeding 150 cm	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
401036.000	Endless synchronous belts, of an outside circumference exceeding 150 cm but not exceeding 198 cm	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
401039.000	Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
40.11	New pneumatic tyres, of rubber																								
4011.10	Of a kind used on motor cars (including station wagons and racing cars)																								
401110.010	- Of a nominal width exceeding 101.6 mm	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
401110.090	- Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
401120.000	Of a kind used on buses or lorries	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
401130.000	Of a kind used on aircraft	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
4011.40	Of a kind used on motorcycles																								
401140.010	- Of a nominal width exceeding 101.6 mm	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

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Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
401140.090	- Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
401150.000	Of a kind used on bicycles	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Other, having a “herring-bone” or similar tread																								
4011.61	Of a kind used on agricultural or forestry vehicles and machines																								
401161.010	- Of a kind used on motor vehicles, of a nominal width exceeding 101.6 mm	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
401161.090	- Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
4011.62	Of a kind used on construction or industrial handling vehicles and machines and having a rim size not exceeding 61 cm																								
401162.010	- Of a kind used on motor vehicles, of a nominal width exceeding 101.6 mm	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
401162.090	- Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
4011.63	Of a kind used on construction or industrial handling vehicles and machines and having a rim size exceeding 61 cm																								
401163.010	- Of a kind used on motor vehicles, of a nominal width exceeding 101.6 mm	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
401163.090	- Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
4011.69	Other																								
401169.010	- Of a kind used on motor vehicles, of a nominal width exceeding 101.6 mm	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
401169.090	- Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

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Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
	Other																								
4011.92	Of a kind used on agricultural or forestry vehicles and machines																								
401192.010	- Of a kind used on motor vehicles, of a nominal width exceeding 101.6 mm	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
401192.090	- Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
4011.93	Of a kind used on construction or industrial handling vehicles and machines and having a rim size not exceeding 61 cm																								
401193.010	- Of a kind used on motor vehicles, of a nominal width exceeding 101.6 mm	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
401193.090	- Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
4011.94	Of a kind used on construction or industrial handling vehicles and machines and having a rim size exceeding 61 cm																								
401194.010	- Of a kind used on motor vehicles, of a nominal width exceeding 101.6 mm	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
401194.090	- Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
4011.99	Other																								
401199.010	- Of a kind used on motor vehicles, of a nominal width exceeding 101.6 mm	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
401199.090	- Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
40.12	Retreaded or used pneumatic tyres of rubber; solid or cushion tyres, tyre treads and tyre flaps, of rubber																								
	Retreaded tyres																								

TARIFF SCHEDULE OF JAPAN (HS2012)

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
401211.000	Of a kind used on motor cars (including station wagons and racing cars)	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
401212.000	Of a kind used on buses or lorries	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
401213.000	Of a kind used on aircraft	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
401219.000	Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
401220.000	Used pneumatic tyres	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
4012.90	Other																								
401290.010	- Solid or cushion tyres of a kind used on motor vehicles and of a nominal width exceeding 101.6 mm; tyre flaps for tyres of a kind used on motor vehicles and of a nominal width exceeding 101.6 mm	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
401290.020	- Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
40.13	Inner tubes, of rubber																								
401310.000	Of a kind used on motor cars (including station wagons and racing cars), buses or lorries	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
401320.000	Of a kind used on bicycles	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
401390.000	Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
40.14	Hygienic or pharmaceutical articles (including teats), of vulcanised rubber other than hard rubber, with or without fittings of hard rubber																								
401410.000	Sheath contraceptives	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
401490.000	Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

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Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
40.15	Articles of apparel and clothing accessories (including gloves, mittens and mitts), for all purposes, of vulcanised rubber other than hard rubber																								
	Gloves, mittens and mitts																								
401511.000	Surgical	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
401519.000	Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
401590.000	Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
40.16	Other articles of vulcanised rubber other than hard rubber																								
401610.000	Of cellular rubber	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Other																								
4016.91	Floor coverings and mats																								
401691.010	- Of a kind used for motor vehicles	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
401691.020	- Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
401692.000	Erasers	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
401693.000	Gaskets, washers and other seals	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
401694.000	Boat or dock fenders, whether or not inflatable	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
401695.000	Other inflatable articles	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
4016.99	Other																								
401699.010	- Parts and accessories of a kind used for motor vehicles	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
401699.020	- Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

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Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
40.17																									
401700.000	Hard rubber (for example, ebonite) in all forms, including waste and scrap; articles of hard rubber.	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

TARIFF SCHEDULE OF JAPAN (HS2012)

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
	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																								
	1 Of which have undergone a chrome tanning (including pre-tanning) process which is reversible, or of which have not yet undergone any tanning process																								
	- Of which have not yet undergone any tanning process																								
410120.111	-- Of equine animals	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
410120.112	-- Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
410120.113	- Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																								

TARIFF SCHEDULE OF JAPAN (HS2012)

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
410120.211	- 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 by relevant regulations which are effective at the time of import Note: The tariff quota shall be calculated on the basis of 214,000 m² on hides and skins of bovine (including buffalo) or equine animals which have undergone a tanning process (including pre-tanning) which is reversible of 4101.20-2, 4101.50-2, and 4101.90-2, tanned or crusted hides and skins of bovine (including buffalo) or equine animals of 4104.11-2, 4104.19-2, 4104.41-1-(2), 4104.41-2-(2), 4104.49-1-(2) and 4104.49-2-(2) and leather of bovine (including buffalo) or equine animals of 4107.11-2-(2), 4107.12-2-(2), 4107.19-2-(2), 4107.91-2-(2), 4107.92-2-(2) and 4107.99-2-(2) (hereinafter in this heading and headings 41.04 and 41.07 referred to as "the Pooled Quota (First Category)").	12.0%	MFN	The originat-ing goods imported under the out-of-quota tariff line (410120.212) will receive preferen-tial tariff treatment without the limit of quota quantity set out for this tariff line (410 120.211).	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN
410120.212	- Other	12.0%*	B11		10.9 %	9.8%	8.7%	7.6%	6.5%	5.4%	4.3%	3.2%	2.1%	1.0%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
4101.50	Whole hides and skins, of a weight exceeding 16 kg																								
	1 Of which have undergone a chrome tanning (including pre-tanning) process which is reversible, or of which have not yet undergone any tanning process																								
	- Of which have not yet undergone any tanning process																								
410150.111	-- Of equine animals	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
410150.112	-- Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
410150.113	- Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																								

TARIFF SCHEDULE OF JAPAN (HS2012)

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
410150.211	- For "the Pooled Quota (First Category)"	12.0%	MFN	The originat-ing goods imported under the out-of-quota tariff line (410150.212) will receive preferen-tial tariff treatment without the limit of quota quantity set out for this tariff line (410 150.211).	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN
410150.212	- Other	12.0%*	B11		10.9 %	9.8%	8.7%	7.6%	6.5%	5.4%	4.3%	3.2%	2.1%	1.0%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
4101.90	Other, including butts, bends and bellies																								
	1 Of which have undergone a chrome tanning (including pre-tanning) process which is reversible, or of which have not yet undergone any tanning process																								
410190.110	- Of which have not yet undergone any tanning process	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
410190.113	- Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																								

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Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
410190.211	- For "the Pooled Quota (First Category)"	12.0%	MFN	The originat-ing goods imported under the out-of-quota tariff line (410190.212) will receive preferen-tial tariff treatment without the limit of quota quantity set out for this tariff line (410 190.211).	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN
410190.212	- Other	12.0%*	B11		10.9 %	9.8%	8.7%	7.6%	6.5%	5.4%	4.3%	3.2%	2.1%	1.0%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
41.02	Raw skins of sheep or lambs (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not with wool on or split, other than those excluded by Note 1 (c) to this Chapter																								
410210.000	With wool on	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Without wool on																								
4102.21	Pickled																								
410221.010	- Of which have not yet undergone any tanning process	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
410221.090	- Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
4102.29	Other																								
410229.010	- Of which have not yet undergone any tanning process	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

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Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
410229.090	- Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	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																								
4103.20	Of reptiles																								
	- Of alligators or crocodiles																								
410320.011	-- Of which have not yet undergone any tanning process	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
410320.019	-- Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	- Of lizards																								
410320.021	-- Of which have not yet undergone any tanning process	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
410320.029	-- Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	- Of snakes																								
410320.031	-- Of which have not yet undergone any tanning process	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
410320.039	-- Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	- Of turtles and tortoise																								
410320.041	-- Of which have not yet undergone any tanning process	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
410320.049	-- Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	- Other																								
410320.091	-- Of which have not yet undergone any tanning process	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
410320.099	-- Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
4103.30	Of swine																								
410330.100	1 Of which have not yet undergone any tanning process	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
410330.200	2 Other	6.0%	B11		5.4%	4.9%	4.3%	3.8%	3.2%	2.7%	2.1%	1.6%	1.0%	0.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
4103.90	Other																								
	- Of deer																								
410390.011	-- Of which have not yet undergone any tanning process	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
410390.019	-- Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	- Of ostrich																								
410390.021	-- Of which have not yet undergone any tanning process	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
410390.029	-- Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	- Of goats or kids																								
410390.031	-- Of which have not yet undergone any tanning process	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
410390.039	-- Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	- Other																								
410390.091	-- Of which have not yet undergone any tanning process	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
410390.099	-- Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	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																								

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Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
	In the wet state (including wet-blue)																								
4104.11	Full grains, unsplit; grain splits																								
410411.100	1 Chrome tanned leather	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																								
410411.211	- For "the Pooled Quota (First Category)"	12.0%	MFN	The originat-ing goods imported under the out-of-quota tariff line (410411.212) will receive preferen-tial tariff treatment without the limit of quota quantity set out for this tariff line (410 411.211).	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN
410411.212	- Other	12.0%*	B11		10.9 %	9.8%	8.7%	7.6%	6.5%	5.4%	4.3%	3.2%	2.1%	1.0%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
4104.19	Other																								
410419.100	1 Chrome tanned leather	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																								

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Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
410419.211	- For "the Pooled Quota (First Category)"	12.0%	MFN	The originat-ing goods imported under the out-of-quota tariff line (410419.212) will receive preferen-tial tariff treatment without the limit of quota quantity set out for this tariff line (410 419.211).	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN
410419.212	- Other	12.0%*	B11		10.9 %	9.8%	8.7%	7.6%	6.5%	5.4%	4.3%	3.2%	2.1%	1.0%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	In the dry state (crust)																								
4104.41	Full grains, unsplit; grain splits																								
	1 Tanned (including retanned) but not further prepared																								
410441.110	(1) Chrome tanned leather	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	(2) Other																								

TARIFF SCHEDULE OF JAPAN (HS2012)

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
410441.121	- For "the Pooled Quota (First Category)"	12.0%	MFN	The originat-ing goods imported under the out-of-quota tariff line (410441.122) will receive preferen-tial tariff treatment without the limit of quota quantity set out for this tariff line (410 441.121).	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN
410441.122	- Other	12.0%*	B11		10.9 %	9.8%	8.7%	7.6%	6.5%	5.4%	4.3%	3.2%	2.1%	1.0%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																								
	(1) Dyed or coloured																								
	- Dyed or coloured, excluding whole bovine skin leather of a unit surface area not exceeding 2.6 m², buffalo leather and roller leather																								

TARIFF SCHEDULE OF JAPAN (HS2012)

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
410441.211	-- 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 by relevant regulations which are effective at the time of import Note: The tariff quota shall be calculated on the basis of 1,466,000 m², on tanned or crust hides or skins of bovine (including buffalo) or equine animals of 4104.41-2-(1), and 4104.49-2-(1), and leather of bovine (including buffalo) or equine animals of 4107.11-2-(1), 4107.12-2-(1), 4107.19-2-(1), 4107.91-2-(1), 4107.92-2-(1) and 4107.99-2-(1) (hereinafter in this heading and headings 41.07 referred to as "the Pooled Quota (Second Category)").	13.3%	MFN	The originat-ing goods imported under the out-of-quota tariff line (410441.212) will receive preferen-tial tariff treatment without the limit of quota quantity set out for this tariff line (410 441.211).	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN
410441.212	-- Other	13.3%*	B11		12.0 %	10.8 %	9.6%	8.4%	7.2%	6.0%	4.8%	3.6%	2.4%	1.2%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	- Other																								
410441.213	-- For "the Pooled Quota (Second Category)"	16.0%	MFN	The originat-ing goods imported under the out-of-quota tariff line (410441.219) will receive preferen-tial tariff treatment without the limit of quota quantity set out for this tariff line (410 441.213).	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN

TARIFF SCHEDULE OF JAPAN (HS2012)

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
410441.219	-- Other	16.0%*	B11		14.5 %	13.0 %	11.6 %	10.1 %	8.7%	7.2%	5.8%	4.3%	2.9%	1.4%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	(2) Other																								
410441.221	- For "the Pooled Quota (First Category)"	12.0%	MFN	The originat-ing goods imported under the out-of-quota tariff line (410441.222) will receive preferen-tial tariff treatment without the limit of quota quantity set out for this tariff line (410 441.221).	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN
410441.222	- Other	12.0%*	B11		10.9 %	9.8%	8.7%	7.6%	6.5%	5.4%	4.3%	3.2%	2.1%	1.0%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
4104.49	Other																								
	1 Tanned (including retanned) but not further prepared																								
410449.110	(1) Chrome tanned leather	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	(2) Other																								

TARIFF SCHEDULE OF JAPAN (HS2012)

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
410449.121	- For "the Pooled Quota (First Category)"	12.0%	MFN	The originat-ing goods imported under the out-of-quota tariff line (410449.122) will receive preferen-tial tariff treatment without the limit of quota quantity set out for this tariff line (410 449.121).	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN
410449.122	- Other	12.0%*	B11		10.9 %	9.8%	8.7%	7.6%	6.5%	5.4%	4.3%	3.2%	2.1%	1.0%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																								
	(1) Dyed or coloured																								

TARIFF SCHEDULE OF JAPAN (HS2012)

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
410449.211	- For "the Pooled Quota (Second Category)"	16.0%	MFN	The originat-ing goods imported under the out-of-quota tariff line (410449.212) will receive preferen-tial tariff treatment without the limit of quota quantity set out for this tariff line (410 449.211).	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN
410449.212	- Other	16.0%*	B11		14.5 %	13.0 %	11.6 %	10.1 %	8.7%	7.2%	5.8%	4.3%	2.9%	1.4%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	(2) Other																								
410449.221	- For "the Pooled Quota (First Category)"	12.0%	MFN	The originat-ing goods imported under the out-of-quota tariff line (410449.222) will receive preferen-tial tariff treatment without the limit of quota quantity set out for this tariff line (410 449.221).	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN

TARIFF SCHEDULE OF JAPAN (HS2012)

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
410449.222	- Other	12.0%*	B11		10.9 %	9.8%	8.7%	7.6%	6.5%	5.4%	4.3%	3.2%	2.1%	1.0%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
41.05	Tanned or crust skins of sheep or lambs, without wool on, whether or not split, but not further prepared																								
410510.000	In the wet state (including wet-blue)	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
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 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 m² 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").	16.0%	MFN	The originat-ing goods imported under the out-of-quota tariff line (410530.112) will receive preferen-tial tariff treatment without the limit of quota quantity set out for this tariff line (410 530.111).	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN
410530.112	- Other	16.0%*	B11		14.5 %	13.0 %	11.6 %	10.1 %	8.7%	7.2%	5.8%	4.3%	2.9%	1.4%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
410530.200	2 Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	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 hair on, whether or not split, but not further prepared																								
	Of goats or kids																								

TARIFF SCHEDULE OF JAPAN (HS2012)

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
410621.000	In the wet state (including wet-blue)	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
4106.22	In the dry state (crust)																								
	1 Dyed or coloured																								
410622.111	- For "the Pooled Quota"	16.0%	MFN	The originat-ing goods imported under the out-of-quota tariff line (410622.112) will receive preferen-tial tariff treatment without the limit of quota quantity set out for this tariff line (410 622.111).	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN
410622.112	- Other	16.0%*	B11		14.5 %	13.0 %	11.6 %	10.1 %	8.7%	7.2%	5.8%	4.3%	2.9%	1.4%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
410622.200	2 Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	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%	B11		5.4%	4.9%	4.3%	3.8%	3.2%	2.7%	2.1%	1.6%	1.0%	0.5%	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%	B11		7.2%	6.5%	5.8%	5.0%	4.3%	3.6%	2.9%	2.1%	1.4%	0.7%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
410632.200	2 Other	6.0%	B11		5.4%	4.9%	4.3%	3.8%	3.2%	2.7%	2.1%	1.6%	1.0%	0.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

TARIFF SCHEDULE OF JAPAN (HS2012)

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
4106.40	Of reptiles																								
	1 Vegetable pre-tanned																								
	- Of alligators, crocodiles or lizards																								
410640.111	-- Of alligators or crocodiles	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
410640.112	-- Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
410640.114	- Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																								
	(1) Dyed or coloured																								
	A Of alligators, crocodiles or lizards																								
410640.211	- Of alligators or crocodiles	10.0%	B11		9.0%	8.1%	7.2%	6.3%	5.4%	4.5%	3.6%	2.7%	1.8%	0.9%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
410640.212	- Other	10.0%	B11		9.0%	8.1%	7.2%	6.3%	5.4%	4.5%	3.6%	2.7%	1.8%	0.9%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
410640.214	B Other	6.0%	B11		5.4%	4.9%	4.3%	3.8%	3.2%	2.7%	2.1%	1.6%	1.0%	0.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	(2) Other																								
	- Of alligators, crocodiles or lizards																								
410640.221	-- Of alligators or crocodiles	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
410640.222	-- Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
410640.224	- Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Other																								

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
4106.91	In the wet state (including wet-blue)																								
410691.010	- Of ostriches	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
410691.090	- Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
4106.92	In the dry state (crust)																								
	1 Dyed or coloured																								
410692.110	- Of ostriches	6.0%	B11		5.4%	4.9%	4.3%	3.8%	3.2%	2.7%	2.1%	1.6%	1.0%	0.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
410692.190	- Other	6.0%	B11		5.4%	4.9%	4.3%	3.8%	3.2%	2.7%	2.1%	1.6%	1.0%	0.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																								
410692.210	- Of ostriches	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
410692.290	- Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	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 hair on, 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%	B11		5.4%	4.9%	4.3%	3.8%	3.2%	2.7%	2.1%	1.6%	1.0%	0.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	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 2.6 m², and buffalo leather and roller leather																								

TARIFF SCHEDULE OF JAPAN (HS2012)

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
410711.211	-- For "the Pooled Quota (Second Category)"	13.3%	MFN	The originat-ing goods imported under the out-of-quota tariff line (410711.212) will receive preferen-tial tariff treatment without the limit of quota quantity set out for this tariff line (410 711.211).	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN
410711.212	-- Other	13.3%*	B11		12.0 %	10.8 %	9.6%	8.4%	7.2%	6.0%	4.8%	3.6%	2.4%	1.2%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	- Other																								
410711.213	-- For "the Pooled Quota (Second Category)"	16.0%	MFN	The originat-ing goods imported under the out-of-quota tariff line (410711.219) will receive preferen-tial tariff treatment without the limit of quota quantity set out for this tariff line (410 711.213).	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN

TARIFF SCHEDULE OF JAPAN (HS2012)

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
410711.219	-- Other	16.0%*	B11		14.5 %	13.0 %	11.6 %	10.1 %	8.7%	7.2%	5.8%	4.3%	2.9%	1.4%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	(2) Other																								
410711.221	- For "the Pooled Quota (First Category)"	12.0%	MFN	The originat-ing goods imported under the out-of-quota tariff line (410711.222) will receive preferen-tial tariff treatment without the limit of quota quantity set out for this tariff line (410 711.221).	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN
410711.222	- Other	12.0%*	B11		10.9 %	9.8%	8.7%	7.6%	6.5%	5.4%	4.3%	3.2%	2.1%	1.0%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
4107.12	Grain splits																								
410712.100	1 Parchment-dressed	6.0%	B11		5.4%	4.9%	4.3%	3.8%	3.2%	2.7%	2.1%	1.6%	1.0%	0.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	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 2.6 m², and buffalo leather and roller leather																								

TARIFF SCHEDULE OF JAPAN (HS2012)

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
410712.211	-- For "the Pooled Quota (Second Category)"	13.3%	MFN	The originat-ing goods imported under the out-of-quota tariff line (410712.212) will receive preferen-tial tariff treatment without the limit of quota quantity set out for this tariff line (410 712.211).	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN
410712.212	-- Other	13.3%*	B11		12.0 %	10.8 %	9.6%	8.4%	7.2%	6.0%	4.8%	3.6%	2.4%	1.2%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	- Other																								
410712.213	-- For "the Pooled Quota (Second Category)"	16.0%	MFN	The originat-ing goods imported under the out-of-quota tariff line (410712.219) will receive preferen-tial tariff treatment without the limit of quota quantity set out for this tariff line (410 712.213).	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN

TARIFF SCHEDULE OF JAPAN (HS2012)

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
410712.219	-- Other	16.0%*	B11		14.5 %	13.0 %	11.6 %	10.1 %	8.7%	7.2%	5.8%	4.3%	2.9%	1.4%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	(2) Other																								
410712.221	- For "the Pooled Quota (First Category)"	12.0%	MFN	The originat-ing goods imported under the out-of-quota tariff line (410712.222) will receive preferen-tial tariff treatment without the limit of quota quantity set out for this tariff line (410 712.221).	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN
410712.222	- Other	12.0%*	B11		10.9 %	9.8%	8.7%	7.6%	6.5%	5.4%	4.3%	3.2%	2.1%	1.0%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
4107.19	Other																								
410719.100	1 Parchment-dressed	6.0%	B11		5.4%	4.9%	4.3%	3.8%	3.2%	2.7%	2.1%	1.6%	1.0%	0.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																								
	(1) Dyed, coloured, stamped or embossed																								

TARIFF SCHEDULE OF JAPAN (HS2012)

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
410719.211	- For "the Pooled Quota (Second Category)"	16.0%	MFN	The originat-ing goods imported under the out-of-quota tariff line (410719.212) will receive preferen-tial tariff treatment without the limit of quota quantity set out for this tariff line (410 719.211).	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN
410719.212	- Other	16.0%*	B11		14.5 %	13.0 %	11.6 %	10.1 %	8.7%	7.2%	5.8%	4.3%	2.9%	1.4%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	(2) Other																								
410719.221	- For "the Pooled Quota (First Category)"	12.0%	MFN	The originat-ing goods imported under the out-of-quota tariff line (410719.222) will receive preferen-tial tariff treatment without the limit of quota quantity set out for this tariff line (410 719.221).	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN

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Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
410719.222	- Other	12.0%*	B11		10.9 %	9.8%	8.7%	7.6%	6.5%	5.4%	4.3%	3.2%	2.1%	1.0%	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%	B11		5.4%	4.9%	4.3%	3.8%	3.2%	2.7%	2.1%	1.6%	1.0%	0.5%	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																								
410791.211	-- For "the Pooled Quota (Second Category)"	13.3%	MFN	The originat-ing goods imported under the out-of-quota tariff line (410791.212) will receive preferen-tial tariff treatment without the limit of quota quantity set out for this tariff line (410 791.211).	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN
410791.212	-- Other	13.3%*	B11		12.0 %	10.8 %	9.6%	8.4%	7.2%	6.0%	4.8%	3.6%	2.4%	1.2%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	- Other																								

TARIFF SCHEDULE OF JAPAN (HS2012)

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
410791.213	-- For "the Pooled Quota (Second Category)"	16.0%	MFN	The originat-ing goods imported under the out-of-quota tariff line (410791.219) will receive preferen-tial tariff treatment without the limit of quota quantity set out for this tariff line (410 791.213).	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN
410791.219	-- Other	16.0%*	B11		14.5 %	13.0 %	11.6 %	10.1 %	8.7%	7.2%	5.8%	4.3%	2.9%	1.4%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	(2) Other																								
410791.221	- For "the Pooled Quota (First Category)"	12.0%	MFN	The originat-ing goods imported under the out-of-quota tariff line (410791.222) will receive preferen-tial tariff treatment without the limit of quota quantity set out for this tariff line (410 791.221).	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN

TARIFF SCHEDULE OF JAPAN (HS2012)

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
410791.222	- Other	12.0%*	B11		10.9 %	9.8%	8.7%	7.6%	6.5%	5.4%	4.3%	3.2%	2.1%	1.0%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
4107.92	Grain splits																								
410792.100	1 Parchment-dressed	6.0%	B11		5.4%	4.9%	4.3%	3.8%	3.2%	2.7%	2.1%	1.6%	1.0%	0.5%	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																								
410792.211	-- For "the Pooled Quota (Second Category)"	13.3%	MFN	The originat-ing goods imported under the out-of-quota tariff line (410792.212) will receive preferen-tial tariff treatment without the limit of quota quantity set out for this tariff line (410 792.211).	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN
410792.212	-- Other	13.3%*	B11		12.0 %	10.8 %	9.6%	8.4%	7.2%	6.0%	4.8%	3.6%	2.4%	1.2%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	- Other																								

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
410792.213	-- For "the Pooled Quota (Second Category)"	16.0%	MFN	The originat-ing goods imported under the out-of-quota tariff line (410792.219) will receive preferen-tial tariff treatment without the limit of quota quantity set out for this tariff line (410 792.213).	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN
410792.219	-- Other	16.0%*	B11		14.5 %	13.0 %	11.6 %	10.1 %	8.7%	7.2%	5.8%	4.3%	2.9%	1.4%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	(2) Other																								
410792.221	- For "the Pooled Quota (First Category)"	12.0%	MFN	The originat-ing goods imported under the out-of-quota tariff line (410792.222) will receive preferen-tial tariff treatment without the limit of quota quantity set out for this tariff line (410 792.221).	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN

TARIFF SCHEDULE OF JAPAN (HS2012)

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
410792.222	- Other	12.0%*	B11		10.9 %	9.8%	8.7%	7.6%	6.5%	5.4%	4.3%	3.2%	2.1%	1.0%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
4107.99	Other																								
410799.100	1 Parchment-dressed	6.0%	B11		5.4%	4.9%	4.3%	3.8%	3.2%	2.7%	2.1%	1.6%	1.0%	0.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																								
	(1) Dyed, coloured, stamped or embossed																								
410799.211	- For "the Pooled Quota (Second Category)"	16.0%	MFN	The originat-ing goods imported under the out-of-quota tariff line (410799.212) will receive preferen-tial tariff treatment without the limit of quota quantity set out for this tariff line (410 799.211).	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN
410799.212	- Other	16.0%*	B11		14.5 %	13.0 %	11.6 %	10.1 %	8.7%	7.2%	5.8%	4.3%	2.9%	1.4%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	(2) Other																								

TARIFF SCHEDULE OF JAPAN (HS2012)

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
410799.221	- For "the Pooled Quota (First Category)"	12.0%	MFN	The originat-ing goods imported under the out-of-quota tariff line (410799.222) will receive preferen-tial tariff treatment without the limit of quota quantity set out for this tariff line (410 799.221).	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN
410799.222	- Other	12.0%*	B11		10.9 %	9.8%	8.7%	7.6%	6.5%	5.4%	4.3%	3.2%	2.1%	1.0%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
41.12																									
4112.00	Leather further prepared after tanning or crusting, including parchment-dressed leather, of sheep or lamb, without wool on, whether or not split, other than leather of heading 41.14																								
411200.100	1 Parchment-dressed	6.0%	B11		5.4%	4.9%	4.3%	3.8%	3.2%	2.7%	2.1%	1.6%	1.0%	0.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																								
	(1) Dyed, coloured, stamped or embossed																								

TARIFF SCHEDULE OF JAPAN (HS2012)

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
411200.211	- For "the Pooled Quota"	16.0%	MFN	The originat-ing goods imported under the out-of-quota tariff line (411200.212) will receive preferen-tial tariff treatment without the limit of quota quantity set out for this tariff line (411 200.211).	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN
411200.212	- Other	16.0%*	B11		14.5 %	13.0 %	11.6 %	10.1 %	8.7%	7.2%	5.8%	4.3%	2.9%	1.4%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
411200.220	(2) Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
41.13	Leather further prepared after tanning or crusting, including parchment-dressed leather, of other animals, without wool or hair on, whether or not split, other than leather of heading 41.14																								
4113.10	Of goats or kids																								
411310.100	1 Parchment-dressed	6.0%	B11		5.4%	4.9%	4.3%	3.8%	3.2%	2.7%	2.1%	1.6%	1.0%	0.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																								
	(1) Dyed, coloured, stamped or embossed																								

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
411310.211	- For "the Pooled Quota"	16.0%	MFN	The originat-ing goods imported under the out-of-quota tariff line (411310.212) will receive preferen-tial tariff treatment without the limit of quota quantity set out for this tariff line (411 310.211).	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN
411310.212	- Other	16.0%*	B11		14.5 %	13.0 %	11.6 %	10.1 %	8.7%	7.2%	5.8%	4.3%	2.9%	1.4%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
411310.220	(2) Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
4113.20	Of swine																								
411320.100	1 Parchment-dressed	6.0%	B11		5.4%	4.9%	4.3%	3.8%	3.2%	2.7%	2.1%	1.6%	1.0%	0.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																								
411320.210	(1) Dyed, coloured, stamped or embossed	8.0%	B11		7.2%	6.5%	5.8%	5.0%	4.3%	3.6%	2.9%	2.1%	1.4%	0.7%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
411320.220	(2) Other	6.0%	B11		5.4%	4.9%	4.3%	3.8%	3.2%	2.7%	2.1%	1.6%	1.0%	0.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
4113.30	Of reptiles																								
411330.100	1 Parchment-dressed	6.0%	B11		5.4%	4.9%	4.3%	3.8%	3.2%	2.7%	2.1%	1.6%	1.0%	0.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																								

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
	(1) Dyed, coloured, stamped or embossed																								
	A Of alligators, crocodiles or lizards																								
411330.211	- Of alligators or crocodiles	10.0%	B11		9.0%	8.1%	7.2%	6.3%	5.4%	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%	B11		9.0%	8.1%	7.2%	6.3%	5.4%	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%	B11		5.4%	4.9%	4.3%	3.8%	3.2%	2.7%	2.1%	1.6%	1.0%	0.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
411330.222	- Other	6.0%	B11		5.4%	4.9%	4.3%	3.8%	3.2%	2.7%	2.1%	1.6%	1.0%	0.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	(2) Other																								
	- Of alligators, crocodiles or lizards																								
411330.213	-- Of alligators or crocodiles	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
411330.219	-- Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	- Other																								
411330.223	-- Of turtles and tortoise	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
411330.229	-- Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
4113.90	Other																								
411390.100	1 Parchment-dressed	6.0%	B11		5.4%	4.9%	4.3%	3.8%	3.2%	2.7%	2.1%	1.6%	1.0%	0.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																								
	(1) Dyed, coloured, stamped or embossed																								

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Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
411390.211	- Of ostriches	6.0%	B11		5.4%	4.9%	4.3%	3.8%	3.2%	2.7%	2.1%	1.6%	1.0%	0.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
411390.212	- Other	6.0%	B11		5.4%	4.9%	4.3%	3.8%	3.2%	2.7%	2.1%	1.6%	1.0%	0.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	(2) Other																								
411390.221	- Of ostriches	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
411390.222	- Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	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%	B16		23.4%	21.8%	20.3%	18.7%	17.1%	15.6%	14.0%	12.5%	10.9%	9.3%	7.8%	6.2%	4.6%	3.1%	1.5%	Free	Free	Free	Free	Free	Free
4114.20	Patent leather and patent laminated leather; metallised leather																								
411420.010	1 Metallised leather	20.0%	B16		18.7%	17.5%	16.2%	15.0%	13.7%	12.5%	11.2%	10.0%	8.7%	7.5%	6.2%	5.0%	3.7%	2.5%	1.2%	Free	Free	Free	Free	Free	Free
411420.090	2 Other	28.0%	B16		26.2%	24.5%	22.7%	21.0%	19.2%	17.5%	15.7%	14.0%	12.2%	10.5%	8.7%	7.0%	5.2%	3.5%	1.7%	Free	Free	Free	Free	Free	Free
41.15	Composition leather with a basis of leather or leather fibre, in slabs, sheets or strip, whether or not in rolls; parings 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 strip, whether or not in rolls	6.0%	B11		5.4%	4.9%	4.3%	3.8%	3.2%	2.7%	2.1%	1.6%	1.0%	0.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
411520.000	Parings and other waste of leather or of composition leather, not suitable for the manufacture of leather articles; leather dust, powder and flour	3.0%	B11		2.7%	2.4%	2.1%	1.9%	1.6%	1.3%	1.0%	0.8%	0.5%	0.2%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

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Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
	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																									
420100.000	Saddlery and harness for any animal (including traces, leads, knee pads, muzzles, saddle cloths, saddle bags, dog coats and the like), of any material.	5.3%	B11		4.8%	4.3%	3.8%	3.3%	2.8%	2.4%	1.9%	1.4%	0.9%	0.4%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
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 beverages 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																								
	Trunks, suit-cases, vanity-cases, executive-cases, brief-cases, school satchels and similar containers																								
4202.11	With outer surface of leather or of composition leather																								
420211.100	1 Vanity-cases, combined or trimmed with precious metal, metal clad with precious metal, metal plated with precious metal, precious stones, semiprecious stones, pearls, coral, elephants' tusks or Bekko, more than 6,000 yen/piece in value for customs duty	16.0%	B11		14.5 %	13.0 %	11.6 %	10.1 %	8.7%	7.2%	5.8%	4.3%	2.9%	1.4%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
420211.200	2 Other	10.0%	B11		9.0%	8.1%	7.2%	6.3%	5.4%	4.5%	3.6%	2.7%	1.8%	0.9%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
4202.12	With outer surface of plastics or of textile materials																								
420212.100	1 Vanity-cases, combined or trimmed with precious metal, metal clad with precious metal, metal plated with precious metal, precious stones, semiprecious stones, pearls, coral, elephants' tusks or Bekko, more than 6,000 yen/piece in value for customs duty	16.0%	B11		14.5 %	13.0 %	11.6 %	10.1 %	8.7%	7.2%	5.8%	4.3%	2.9%	1.4%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																								

TARIFF SCHEDULE OF JAPAN (HS2012)

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
420212.210	(1) With outer surface of plastic sheeting or textile materials	8.0%	B11		7.2%	6.5%	5.8%	5.0%	4.3%	3.6%	2.9%	2.1%	1.4%	0.7%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
420212.220	(2) Other	4.6%	B11		4.1%	3.7%	3.3%	2.9%	2.5%	2.0%	1.6%	1.2%	0.8%	0.4%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
420219.000	Other	4.1%	B11		3.7%	3.3%	2.9%	2.6%	2.2%	1.8%	1.4%	1.1%	0.7%	0.3%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Handbags, whether or not with shoulder strap, including those without handle																								
4202.21	With outer surface of leather or of composition leather																								
	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 Bekko, more than 6,000 yen/piece in value for customs duty																								
420221.110	(1) Of leather	14.0%	B11		12.7%	11.4%	10.1%	8.9%	7.6%	6.3%	5.0%	3.8%	2.5%	1.2%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
420221.120	(2) Other	16.0%	B11		14.5%	13.0%	11.6%	10.1%	8.7%	7.2%	5.8%	4.3%	2.9%	1.4%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																								
420221.210	(1) Of leather	8.0%	B11		7.2%	6.5%	5.8%	5.0%	4.3%	3.6%	2.9%	2.1%	1.4%	0.7%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
420221.220	(2) Other	10.0%	B11		9.0%	8.1%	7.2%	6.3%	5.4%	4.5%	3.6%	2.7%	1.8%	0.9%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
4202.22	With outer surface of plastic sheeting 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 Bekko, more than 6,000 yen/piece in value for customs duty	16.0%	B11		14.5%	13.0%	11.6%	10.1%	8.7%	7.2%	5.8%	4.3%	2.9%	1.4%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
420222.200	2 Other	8.0%	B11		7.2%	6.5%	5.8%	5.0%	4.3%	3.6%	2.9%	2.1%	1.4%	0.7%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
420229.000	Other	8.0%	B11		7.2%	6.5%	5.8%	5.0%	4.3%	3.6%	2.9%	2.1%	1.4%	0.7%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

TARIFF SCHEDULE OF JAPAN (HS2012)

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
	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 Bekko, more than 6,000 yen/piece in value for customs duty	16.0%	B11		14.5 %	13.0 %	11.6 %	10.1 %	8.7%	7.2%	5.8%	4.3%	2.9%	1.4%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
420231.200	2 Other	10.0%	B11		9.0%	8.1%	7.2%	6.3%	5.4%	4.5%	3.6%	2.7%	1.8%	0.9%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
4202.32	With outer surface of plastic sheeting 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 Bekko, more than 6,000 yen/piece in value for customs duty	16.0%	B11		14.5 %	13.0 %	11.6 %	10.1 %	8.7%	7.2%	5.8%	4.3%	2.9%	1.4%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
420232.200	2 Other	8.0%	B11		7.2%	6.5%	5.8%	5.0%	4.3%	3.6%	2.9%	2.1%	1.4%	0.7%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
420239.000	Other	4.1%	B11		3.7%	3.3%	2.9%	2.6%	2.2%	1.8%	1.4%	1.1%	0.7%	0.3%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Other																								
420291.000	With outer surface of leather or of composition leather	10.0%	B11		9.0%	8.1%	7.2%	6.3%	5.4%	4.5%	3.6%	2.7%	1.8%	0.9%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
420292.000	With outer surface of plastic sheeting or of textile materials	8.0%	B11		7.2%	6.5%	5.8%	5.0%	4.3%	3.6%	2.9%	2.1%	1.4%	0.7%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
4202.99	Other																								
420299.020	1 Of wood	2.7%	B11		2.4%	2.2%	1.9%	1.7%	1.4%	1.2%	0.9%	0.7%	0.4%	0.2%	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%	B11		3.0%	2.7%	2.4%	2.1%	1.8%	1.5%	1.2%	0.9%	0.6%	0.3%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

TARIFF SCHEDULE OF JAPAN (HS2012)

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
420299.090	3 Other	4.6%	B11		4.1%	3.7%	3.3%	2.9%	2.5%	2.0%	1.6%	1.2%	0.8%	0.4%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
42.03	Articles of apparel and clothing accessories, of leather or of composition leather																								
4203.10	Articles of apparel																								
420310.100	1 Trimmed with furskin or 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 Bekko	16.0%	B11		14.5 %	13.0 %	11.6 %	10.1 %	8.7%	7.2%	5.8%	4.3%	2.9%	1.4%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
420310.200	2 Other	10.0%	B11		9.0%	8.1%	7.2%	6.3%	5.4%	4.5%	3.6%	2.7%	1.8%	0.9%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Gloves, mittens and mitts																								
4203.21	Specially designed for use in sports																								
420321.100	1 Containing furskin or 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 Bekko	16.0%	B11		14.5 %	13.0 %	11.6 %	10.1 %	8.7%	7.2%	5.8%	4.3%	2.9%	1.4%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																								
420321.210	- In baseball	12.5%	B16		11.7 %	10.9 %	10.1 %	9.3%	8.5%	7.8%	7.0%	6.2%	5.4%	4.6%	3.9%	3.1%	2.3%	1.5%	0.7%	Free	Free	Free	Free	Free	Free
420321.290	- Other	12.5%	B16		11.7 %	10.9 %	10.1 %	9.3%	8.5%	7.8%	7.0%	6.2%	5.4%	4.6%	3.9%	3.1%	2.3%	1.5%	0.7%	Free	Free	Free	Free	Free	Free
4203.29	Other																								
	1 Containing furskin or 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 Bekko																								
420329.110	- Of leather	14.0%	B11		12.7 %	11.4 %	10.1 %	8.9%	7.6%	6.3%	5.0%	3.8%	2.5%	1.2%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

TARIFF SCHEDULE OF JAPAN (HS2012)

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
420329.190	- Of composition leather	16.0%	B11		14.5%	13.0%	11.6%	10.1%	8.7%	7.2%	5.8%	4.3%	2.9%	1.4%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
420329.200	2 Other	10.0%	B16		9.3%	8.7%	8.1%	7.5%	6.8%	6.2%	5.6%	5.0%	4.3%	3.7%	3.1%	2.5%	1.8%	1.2%	0.6%	Free	Free	Free	Free	Free	Free
4203.30	Belts and bandoliers																								
420330.100	1 Trimmed with furskin or 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 Bekko	16.0%	B11		14.5%	13.0%	11.6%	10.1%	8.7%	7.2%	5.8%	4.3%	2.9%	1.4%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
420330.200	2 Other	12.5%	B16		11.7%	10.9%	10.1%	9.3%	8.5%	7.8%	7.0%	6.2%	5.4%	4.6%	3.9%	3.1%	2.3%	1.5%	0.7%	Free	Free	Free	Free	Free	Free
4203.40	Other clothing accessories																								
420340.100	1 Trimmed with furskin or 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 Bekko	16.0%	B11		14.5%	13.0%	11.6%	10.1%	8.7%	7.2%	5.8%	4.3%	2.9%	1.4%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
420340.200	2 Other	10.0%	B11		9.0%	8.1%	7.2%	6.3%	5.4%	4.5%	3.6%	2.7%	1.8%	0.9%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
42.05																									
4205.00	Other articles of leather or of composition leather																								
	1 Of a kind used in machinery or mechanical appliances or for other technical uses																								
420500.110	(1) Belts and beltings, combing leathers and intergill-leathers	18.0%	B11		16.3%	14.7%	13.0%	11.4%	9.8%	8.1%	6.5%	4.9%	3.2%	1.6%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
420500.190	(2) Other	3.3%	B11		3.0%	2.7%	2.4%	2.1%	1.8%	1.5%	1.2%	0.9%	0.6%	0.3%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
420500.900	2 Other	10.0%	B11		9.0%	8.1%	7.2%	6.3%	5.4%	4.5%	3.6%	2.7%	1.8%	0.9%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
42.06																									

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Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
420600.000	Articles of gut (other than silk-worm gut), of goldbeater's skin, of bladders or of tendons.	3.3%	B11		3.0%	2.7%	2.4%	2.1%	1.8%	1.5%	1.2%	0.9%	0.6%	0.3%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

TARIFF SCHEDULE OF JAPAN (HS2012)

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
	Chapter 43 Furskins and artificial fur; manufactures thereof																								
43.01	Raw furskins (including heads, tails, paws and other pieces or cuttings, suitable for furriers' use), other than raw hides and skins of heading 41.01, 41.02 or 41.03																								
430110.000	Of mink, whole, with or without head, tail or paws	3.5%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
430130.000	Of lamb, the following: Astrakhan, Broadtail, Caracul, Persian and similar lamb, Indian, Chinese, Mongolian or Tibetan lamb, whole, with or without head, tail or paws	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
430160.000	Of fox, whole, with or without head, tail or paws	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
4301.80	Other furskins, whole, with or without head, tail or paws																								
430180.010	- Of goats or rabbit	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
430180.090	- Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
4301.90	Heads, tails, paws and other pieces or cuttings, suitable for furriers' use																								
430190.220	1 Of mink	3.5%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																								
430190.210	- Of rabbit	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
430190.100	- Of lamb or goat	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
430190.300	- Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
43.02	Tanned or dressed furskins (including heads, tails, paws and other pieces or cuttings), unassembled, or assembled (without the addition of other materials) other than those of heading 43.03																								

TARIFF SCHEDULE OF JAPAN (HS2012)

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
	Whole skins, with or without head, tail or paws, not assembled																								
430211.000	Of mink	15.0%	B16		14.0%	13.1%	12.1%	11.2%	10.3%	9.3%	8.4%	7.5%	6.5%	5.6%	4.6%	3.7%	2.8%	1.8%	0.9%	Free	Free	Free	Free	Free	Free
4302.19	Other																								
430219.011	- Of sheep, goat, rabbit or hare	15.0%	B16		14.0%	13.1%	12.1%	11.2%	10.3%	9.3%	8.4%	7.5%	6.5%	5.6%	4.6%	3.7%	2.8%	1.8%	0.9%	Free	Free	Free	Free	Free	Free
430219.020	- Of fox	15.0%	B16		14.0%	13.1%	12.1%	11.2%	10.3%	9.3%	8.4%	7.5%	6.5%	5.6%	4.6%	3.7%	2.8%	1.8%	0.9%	Free	Free	Free	Free	Free	Free
430219.090	- Other	15.0%	B16		14.0%	13.1%	12.1%	11.2%	10.3%	9.3%	8.4%	7.5%	6.5%	5.6%	4.6%	3.7%	2.8%	1.8%	0.9%	Free	Free	Free	Free	Free	Free
4302.20	Heads, tails, paws and other pieces or cuttings, not assembled																								
430220.010	- Of sheep, goat, rabbit or hare	15.0%	B16		14.0%	13.1%	12.1%	11.2%	10.3%	9.3%	8.4%	7.5%	6.5%	5.6%	4.6%	3.7%	2.8%	1.8%	0.9%	Free	Free	Free	Free	Free	Free
430220.090	- Other	15.0%	B16		14.0%	13.1%	12.1%	11.2%	10.3%	9.3%	8.4%	7.5%	6.5%	5.6%	4.6%	3.7%	2.8%	1.8%	0.9%	Free	Free	Free	Free	Free	Free
4302.30	Whole skins and pieces or cuttings thereof, assembled																								
	1 Dropped furskins																								
430230.014	- Of sheep, goat, rabbit or hare	20.0%	B16		18.7%	17.5%	16.2%	15.0%	13.7%	12.5%	11.2%	10.0%	8.7%	7.5%	6.2%	5.0%	3.7%	2.5%	1.2%	Free	Free	Free	Free	Free	Free
430230.013	- Of mink	20.0%	B16		18.7%	17.5%	16.2%	15.0%	13.7%	12.5%	11.2%	10.0%	8.7%	7.5%	6.2%	5.0%	3.7%	2.5%	1.2%	Free	Free	Free	Free	Free	Free
430230.019	- Other	20.0%	B16		18.7%	17.5%	16.2%	15.0%	13.7%	12.5%	11.2%	10.0%	8.7%	7.5%	6.2%	5.0%	3.7%	2.5%	1.2%	Free	Free	Free	Free	Free	Free
	2 Other																								
430230.024	- Of sheep, goat, rabbit or hare	15.0%	B16		14.0%	13.1%	12.1%	11.2%	10.3%	9.3%	8.4%	7.5%	6.5%	5.6%	4.6%	3.7%	2.8%	1.8%	0.9%	Free	Free	Free	Free	Free	Free
430230.029	- Other	15.0%	B16		14.0%	13.1%	12.1%	11.2%	10.3%	9.3%	8.4%	7.5%	6.5%	5.6%	4.6%	3.7%	2.8%	1.8%	0.9%	Free	Free	Free	Free	Free	Free

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Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
43.03	Articles of apparel, clothing accessories and other articles of furskin																								
4303.10	Articles of apparel and clothing accessories																								
	- Articles of apparel																								
430310.011	-- Of furskin of sheep or goat	20.0%	B16		18.7%	17.5%	16.2%	15.0%	13.7%	12.5%	11.2%	10.0%	8.7%	7.5%	6.2%	5.0%	3.7%	2.5%	1.2%	Free	Free	Free	Free	Free	Free
430310.012	-- Of furskin of rabbit or hare	20.0%	B16		18.7%	17.5%	16.2%	15.0%	13.7%	12.5%	11.2%	10.0%	8.7%	7.5%	6.2%	5.0%	3.7%	2.5%	1.2%	Free	Free	Free	Free	Free	Free
430310.013	-- Of furskin of mink	20.0%	B16		18.7%	17.5%	16.2%	15.0%	13.7%	12.5%	11.2%	10.0%	8.7%	7.5%	6.2%	5.0%	3.7%	2.5%	1.2%	Free	Free	Free	Free	Free	Free
430310.014	-- Of furskin of fox	20.0%	B16		18.7%	17.5%	16.2%	15.0%	13.7%	12.5%	11.2%	10.0%	8.7%	7.5%	6.2%	5.0%	3.7%	2.5%	1.2%	Free	Free	Free	Free	Free	Free
430310.019	-- Other	20.0%	B16		18.7%	17.5%	16.2%	15.0%	13.7%	12.5%	11.2%	10.0%	8.7%	7.5%	6.2%	5.0%	3.7%	2.5%	1.2%	Free	Free	Free	Free	Free	Free
	- Clothing accessories																								
430310.091	-- Of furskin of sheep, goat, rabbit or hare	20.0%	B16		18.7%	17.5%	16.2%	15.0%	13.7%	12.5%	11.2%	10.0%	8.7%	7.5%	6.2%	5.0%	3.7%	2.5%	1.2%	Free	Free	Free	Free	Free	Free
430310.099	-- Other	20.0%	B16		18.7%	17.5%	16.2%	15.0%	13.7%	12.5%	11.2%	10.0%	8.7%	7.5%	6.2%	5.0%	3.7%	2.5%	1.2%	Free	Free	Free	Free	Free	Free
4303.90	Other																								
430390.010	- Of furskin of sheep, goat, rabbit or hare	20.0%	B16		18.7%	17.5%	16.2%	15.0%	13.7%	12.5%	11.2%	10.0%	8.7%	7.5%	6.2%	5.0%	3.7%	2.5%	1.2%	Free	Free	Free	Free	Free	Free
430390.090	- Other	20.0%	B16		18.7%	17.5%	16.2%	15.0%	13.7%	12.5%	11.2%	10.0%	8.7%	7.5%	6.2%	5.0%	3.7%	2.5%	1.2%	Free	Free	Free	Free	Free	Free
43.04																									
430400.000	Artificial fur and articles thereof.	5.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

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Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
	SECTION IX WOOD AND ARTICLES OF WOOD; WOOD CHARCOAL; CORK AND ARTICLES OF CORK; MANUFACTURES OF STRAW, OF ESPARTO OR OF OTHER PLAITING MATERIALS; BASKETWARE AND WICKERWORK																								
	Chapter 44 Wood and articles of wood; wood charcoal																								
44.01	Fuel wood, in logs, in billets, in twigs, in faggots or in similar forms; wood in chips or particles; sawdust and wood waste and scrap, whether or not agglomerated in logs, briquettes, pellets or similar forms																								
440110.000	Fuel wood, in logs, in billets, in twigs, in faggots or in similar forms	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Wood in chips or particles																								
440121.000	Coniferous	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
440122.000	Non-coniferous	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Sawdust and wood waste and scrap, whether or not agglomerated in logs, briquettes, pellets or similar forms																								
440131.000	Wood pellets	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
440139.000	Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
44.02	Wood charcoal (including shell or nut charcoal), whether or not agglomerated																								
440210.000	Of bamboo	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
4402.90	Other																								
440290.010	- Coconut shell charcoal	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	- Other																								
440290.091	-- Moulded pieces or shapes	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

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Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
440290.092	-- In powder form or granule form	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
440290.099	-- Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
44.03	Wood in the rough, whether or not stripped of bark or sapwood, or roughly squared																								
4403.10	Treated with paint, stains, creosote or other preservatives																								
440310.100	- Coniferous	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	- Non-coniferous																								
440310.210	-- Of Kiri (*Paulownia spp.*)	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
440310.220	-- Of *Dipterocarpaceae*	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
440310.230	-- Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
4403.20	Other, coniferous																								
440320.100	- Of *Pinus spp.*	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
440320.200	- Of Sitka spruce	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
440320.300	- Of genus *Abies* and genus *Picea* , excluding sitka spruce	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
440320.400	- Of genus *Larix*	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
440320.500	- Of white cedar, yellow cedar and other genus *Chamaecyparis*	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
440320.600	- Of hemlock and other genus *Tsuga*	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
440320.700	- Of red cedar and other genus *Thuja*	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
440320.800	- Of Douglas fir and other genus *Pseudotsuga*	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

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Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
440320.900	- Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Other, of tropical wood specified in Subheading Note 2 to this Chapter																								
440341.000	Dark Red Meranti, Light Red Meranti and Meranti Bakau	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
4403.49	Other																								
440349.100	- White Lauan, White Meranti, White Seraya, Yellow Meranti and Alan	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	- Keruing, Ramin, Kapur, Teak, Jongkong, Merbau, Jelutong and Kempas																								
	-- Of Keruing and Kapur																								
440349.211	--- Roughly squared or half squared	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
440349.219	--- Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	-- Other																								
440349.291	--- Of teak	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
440349.292	--- Of ramin	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
440349.299	--- Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
440349.300	- Okoume, Obeche, Sapelli, Sipo, Acajou d'Afrique, Makore and Iroko	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
440349.600	- Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Other																								
440391.000	Of oak (*Quercus spp.*)	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
440392.000	Of beech (*Fagus spp.*)	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
4403.99	Other																								
440399.100	1 Of Kiri (*Paulownia spp.*), excluding roughly squared or half squared	3.5%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																								
440399.910	- Of Kiri (*Paulownia spp.*)	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
440399.920	- Of *Dipterocarpaceae*	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
440399.990	- Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
44.04	Hoopwood; split poles; piles, pickets and stakes of wood, pointed but not sawn lengthwise; wooden sticks, roughly trimmed but not turned, bent or otherwise worked, suitable for the manufacture of walking - sticks, umbrellas, tool handles or the like; chipwood and the like																								
4404.10	Coniferous																								
440410.100	1 Split poles, piles, pickets and stakes, and hoopwood	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
440410.210	2 Wooden sticks	5.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
440410.290	3 Other	7.5%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
4404.20	Non-coniferous																								
440420.100	1 Split poles, piles, pickets and stakes, and hoopwood	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
440420.210	2 Wooden sticks	5.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
440420.290	3 Other	7.5%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
44.05																									

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440500.000	Wood wool; wood flour.	2.5%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
44.06	Railway or tramway sleepers (cross-ties) of wood																								
440610.000	Not impregnated	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
440690.000	Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
44.07	Wood sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or end-jointed, of a thickness exceeding 6 mm																								
4407.10	Coniferous																								
	1 Of *Pinus spp.* , *Abies spp.* (other than California red fir, grand fir, noble fir and pacific silver fir) or *Picea spp.* (other than Sitka spruce), not more than 160 mm in thickness																								
440710.110	(1) Planed or sanded	4.8%	JPB16 ****	Treatment for Canada, see SG11 of Appendix B-2	2.4%	2.4%	2.4%	2.4%	2.4%	2.4%	2.4%	2.4%	2.4%	2.4%	2.4%	2.4%	2.4%	2.4%	2.4%	Free	Free	Free	Free	Free	Free
440710.110	(1) Planed or sanded	4.8%	EIF	Treatment for New Zealand	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
440710.110	(1) Planed or sanded	4.8%	B11	Treatment for other Parties	4.3%	3.9%	3.4%	3.0%	2.6%	2.1%	1.7%	1.3%	0.8%	0.4%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	(2) Other																								
440710.121	A Of *Pinus spp.*	4.8%	JPB16 ****	Treatment for Canada, see SG11 of Appendix B-2	2.4%	2.4%	2.4%	2.4%	2.4%	2.4%	2.4%	2.4%	2.4%	2.4%	2.4%	2.4%	2.4%	2.4%	2.4%	Free	Free	Free	Free	Free	Free

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Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
440710.121	A Of *Pinus spp.*	4.8%	EIF	Treatment for New Zealand	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
440710.121	A Of *Pinus spp.*	4.8%	B11	Treatment for other Parties	4.3%	3.9%	3.4%	3.0%	2.6%	2.1%	1.7%	1.3%	0.8%	0.4%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
440710.129	B Other	4.8%	JPB16 ****	Treatment for Canada, see SG11 of Appendix B-2	2.4%	2.4%	2.4%	2.4%	2.4%	2.4%	2.4%	2.4%	2.4%	2.4%	2.4%	2.4%	2.4%	2.4%	2.4%	Free	Free	Free	Free	Free	Free
440710.129	B Other	4.8%	B11	Treatment for other Parties	4.3%	3.9%	3.4%	3.0%	2.6%	2.1%	1.7%	1.3%	0.8%	0.4%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Of genus *Larix* , not more than 160 mm in thickness																								
440710.210	(1) Planed or sanded	6.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
440710.290	(2) Other	6.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	3 Other																								
440710.310	- Of incense cedar	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	- Other																								
	-- Planed or sanded																								
440710.321	--- Of *Pinus spp.* , genus *Abies* , or genus *Picea* , more than 160 mm in thickness	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
440710.322	--- Of hemlock and other genus *Tsuga*	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
440710.323	--- Of douglas fir and other genus *Pseudotsuga*	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

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Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
440710.329	--- Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	-- Other																								
440710.330	--- Of *Pinus spp.*	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	--- Of Sitka spruce																								
440710.341	---- Not more than 160 mm in thickness	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
440710.349	---- More than 160 mm in thickness	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
440710.350	--- Of genus *Abies* and genus *Picea*	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	--- Of white cedar, yellow cedar and other genus *Chamaecyparis*																								
440710.361	---- Not more than 160 mm in thickness	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
440710.369	---- More than 160 mm in thickness	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	--- Of hemlock and other genus *Tsuga*																								
440710.371	---- Not more than 160 mm in thickness	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
440710.379	---- More than 160 mm in thickness	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	--- Of douglas fir and other genus *Psudotsuga*																								
440710.381	---- Not more than 160 mm in thickness	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
440710.389	---- More than 160 mm in thickness	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	--- Other																								
440710.391	---- Not more than 160 mm in thickness	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

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Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
440710.399	---- More than 160 mm in thickness	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Of tropical wood specified in Subheading Note 2 to this Chapter																								
440721.000	Mahogany (*Swietenia spp.*)	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
440722.000	Virola, Imbuia and Balsa	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
4407.25	Dark Red Meranti, Light Red Meranti and Meranti Bakau																								
440725.010	- Planed or sanded	6.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
440725.090	- Other	6.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
4407.26	White Lauan, White Meranti, White Seraya, Yellow Meranti and Alan																								
440726.010	- Planed or sanded	6.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
440726.090	- Other	6.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
440727.000	Sapelli	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
440728.000	Iroko	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
4407.29	Other																								
	1 Of *Dipterocarpaceae*																								
440729.110	- Planed or sanded	6.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
440729.190	- Other	6.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																								
440729.215	- Of teak	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

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Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
	- Other																								
440729.291	-- Of ramin	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
440729.299	-- Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Other																								
440791.000	Of oak (*Quercus spp.*)	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
440792.000	Of beech (*Fagus spp.*)	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
440793.000	Of maple (*Acer spp.*)	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
440794.000	Of cherry (*Prunus spp.*)	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
440795.000	Of ash (*Fraxinus spp.*)	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
4407.99	Other																								
	1 Of *Dipterocarpaceae*																								
440799.310	- Planed or sanded	6.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
440799.390	- Other	6.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																								
440799.100	- Of Tsuge or boxwood, Tagayasan (*Cassia siamea*), red sandalwood, rosewood or ebony wood	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
440799.200	- Of Kiri (*Paulownia spp* .)	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
440799.400	- Of lignum vitae	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
440799.500	- Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

TARIFF SCHEDULE OF JAPAN (HS2012)

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
44.08	Sheets for veneering (including those obtained by slicing laminated wood), for plywood or for similar laminated wood and other wood, sawn lengthwise, sliced or peeled, whether or not planed, sanded, spliced or end-jointed, of a thickness not exceeding 6 mm																								
4408.10	Coniferous																								
440810.010	1 Of incense cedar (of a length not exceeding 20 cm and of a width not exceeding 8 cm)	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																								
	(1) Obtained by slicing laminated wood																								
440810.110	A Laminated lumber	6.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
440810.190	B Other	6.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	(2) Other																								
440810.210	- Sheets for plywood	5.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
440810.290	- Other	5.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Of tropical wood specified in Subheading Note 2 to this Chapter																								
4408.31	Dark Red Meranti, Light Red Meranti and Meranti Bakau																								
	1 Obtained by slicing laminated wood																								
440831.110	(1) Laminated lumber	6.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
440831.190	(2) Other	6.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																								

TARIFF SCHEDULE OF JAPAN (HS2012)

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
440831.210	- Sheets for plywood	5.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
440831.290	- Other	5.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
4408.39	Other																								
	1 Of Padok (kwarin)																								
	(1) Obtained by slicing laminated wood																								
440839.110	A Laminated lumber	6.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
440839.120	B Other	6.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
440839.190	(2) Other	5.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
440839.200	2 Of Jelutong, not more than 20 cm in length and not more than 8 cm in width	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	3 Of teak																								
	(1) Obtained by slicing laminated wood																								
440839.510	A Laminated lumber	6.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
440839.520	B Other	6.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
440839.590	(2) Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	4 Other																								
	(1) Obtained by slicing laminated wood																								
440839.410	A Laminated lumber	6.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
440839.420	B Other	6.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
	(2) Other																								
440839.910	- Sheets for plywood	5.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
440839.990	- Other	5.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
4408.90	Other																								
	1 Of Tsuge or boxwood, Tagayasan (*Cassia siamea*), red sandalwood, rosewood or ebony wood																								
	(1) Obtained by slicing laminated wood																								
440890.110	A Laminated lumber	6.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
440890.120	B Other	6.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
440890.190	(2) Other	5.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																								
	(1) Obtained by slicing laminated wood																								
440890.510	A Laminated lumber	6.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
440890.520	B Other	6.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	(2) Other																								
440890.610	- Sheets for plywood	5.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
440890.690	- Other	5.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
44.09	Wood (including strips and friezes for parquet flooring, not assembled) continuously shaped (tongued, grooved, rebated, chamfered, V-jointed, beaded, moulded, rounded or the like) along any of its edges, ends or faces, whether or not planed, sanded or end-jointed																								

TARIFF SCHEDULE OF JAPAN (HS2012)

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
4409.10	Coniferous																								
440910.100	1 Drawn wood	3.7%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
440910.200	2 Beadings and mouldings	3.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	3 Other																								
440910.310	(1) Of *Pinus spp.*, *Abies spp.* (other than California red fir, grand fir, noble fir and pacific silver fir), *Picea spp.* (other than Sitka spruce) and *Larix spp.* , not more than 160 mm in thickness	5.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
440910.320	(2) Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Non-coniferous																								
4409.21	Of bamboo																								
440921.100	1 Drawn wood	7.5%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
440921.200	2 Beadings and mouldings	3.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
440921.900	3 Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
4409.29	Other																								
440929.100	1 Drawn wood	3.7%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
440929.200	2 Beadings and mouldings	3.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	3 Other																								
440929.910	(1) Of *Dipterocarpaceae*	5.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	(2) Other																								

TARIFF SCHEDULE OF JAPAN (HS2012)

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
440929.991	- Of Kwarin, Tsuge or boxwood, Tagayasan (*Cassia siamea*), red sandalwood, rosewood or ebony wood	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
440929.992	- Of Kiri (*Paulownia spp.*)	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
440929.999	- Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
44.10	Particle board, oriented strand board (OSB) and similar board (for example, waferboard) of wood or other ligneous materials, whether or not agglomerated with resins or other organic binding substances																								
	Of wood																								
4410.11	Particle board																								
	1 In sheets or in boards																								
441011.110	- Unworked or not further worked than sanded	6.0%	JPB16 ****	Treatment for Canada, see SG13 of Appendix B-2	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	Free	Free	Free	Free	Free	Free
441011.110	- Unworked or not further worked than sanded	6.0%	JPB11 ****	Treatment for New Zealand, see SG12 of Appendix B-2	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
441011.110	- Unworked or not further worked than sanded	6.0%	B11	Treatment for other Parties	5.4%	4.9%	4.3%	3.8%	3.2%	2.7%	2.1%	1.6%	1.0%	0.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
441011.120	- Surface-covered with melamine-impregnated paper	6.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
441011.190	- Other	6.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

TARIFF SCHEDULE OF JAPAN (HS2012)

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
441011.900	2 Other	5.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
4410.12	Oriented strand board (OSB)																								
	1 In sheets or in boards																								
441012.110	- Unworked or not further worked than sanded	6.0%	JPB16 ****	Treatment for Canada, see SG13 of Appendix B-2	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	Free	Free	Free	Free	Free	Free
441012.110	- Unworked or not further worked than sanded	6.0%	B11	Treatment for other Parties	5.4%	4.9%	4.3%	3.8%	3.2%	2.7%	2.1%	1.6%	1.0%	0.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
441012.190	- Other	6.0%	JPB16 ****	Treatment for Canada, see SG13 of Appendix B-2	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	Free	Free	Free	Free	Free	Free
441012.190	- Other	6.0%	B11	Treatment for other Parties	5.4%	4.9%	4.3%	3.8%	3.2%	2.7%	2.1%	1.6%	1.0%	0.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
441012.900	2 Other	5.0%	JPB16 ****	Treatment for Canada, see SG13 of Appendix B-2	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	Free	Free	Free	Free	Free	Free
441012.900	2 Other	5.0%	B11	Treatment for other Parties	4.5%	4.0%	3.6%	3.1%	2.7%	2.2%	1.8%	1.3%	0.9%	0.4%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
4410.19	Other																								

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
441019.100	1 In sheets or in boards	6.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
441019.900	2 Other	5.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
4410.90	Other																								
441090.100	1 In sheets or in boards	7.9%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
441090.900	2 Other	6.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
44.11	Fibreboard of wood or other ligneous materials, whether or not bonded with resins or other organic substances																								
	Medium density fibreboard (MDF)																								
4411.12	Of a thickness not exceeding 5 mm																								
441112.100	1 Of a density exceeding 0.8 g/cm³	2.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
441112.200	2 Of a density not exceeding 0.8 g/cm³	2.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
4411.13	Of a thickness exceeding 5 mm but not exceeding 9 mm																								
441113.100	1 Of a density exceeding 0.8 g/cm³	2.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
441113.200	2 Of a density not exceeding 0.8 g/cm³	2.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
4411.14	Of a thickness exceeding 9 mm																								
441114.100	1 Of a density exceeding 0.8 g/cm³	2.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
441114.200	2 Of a density not exceeding 0.8 g/cm³	2.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Other																								
441192.000	Of a density exceeding 0.8 g/cm³	2.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
441193.000	Of a density exceeding 0.5 g/cm³ but not exceeding 0.8 g/cm³	2.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
441194.000	Of a density not exceeding 0.5 g/cm³	2.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
44.12	Plywood, veneered panels and similar laminated wood																								
4412.10	Of bamboo																								
	1 Plywood consisting solely of sheets of wood, each ply not exceeding 6 mm thickness																								
	(1) With at least one outer ply of Dark Red Meranti, Light Red Meranti, White Lauan, Sipo, Limba, Okoume, Obeche, Acajou d'Afrique, Sapelli, Virola, Mahogany (*Swietenia spp.*), Palissandre de Para, Palissandre de Rio, Palissandre de Rose																								
	A Varnished, printed, grooved, overlaid or similarly surface-worked																								
441210.111	(a) Tangued, grooved or similarly works on one or both sides	10.0%	B11		9.0%	8.1%	7.2%	6.3%	5.4%	4.5%	3.6%	2.7%	1.8%	0.9%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
441210.119	(b) Other	10.0%	B11		9.0%	8.1%	7.2%	6.3%	5.4%	4.5%	3.6%	2.7%	1.8%	0.9%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	B Other																								
441210.191	(a) Less than 6mm in thickness	10.0%	B11		9.0%	8.1%	7.2%	6.3%	5.4%	4.5%	3.6%	2.7%	1.8%	0.9%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
441210.199	(b) Other	8.5%	B11		7.7%	6.9%	6.1%	5.4%	4.6%	3.8%	3.0%	2.3%	1.5%	0.7%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	(2) Other																								
	A Varnished, printed, grooved, overlaid or similarly surface-worked																								
441210.211	(a) Tangued, grooved or similarly works on one or both sides	6.0%	B11		5.4%	4.9%	4.3%	3.8%	3.2%	2.7%	2.1%	1.6%	1.0%	0.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

TARIFF SCHEDULE OF JAPAN (HS2012)

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
441210.219	(b) Other	6.0%	B11		5.4%	4.9%	4.3%	3.8%	3.2%	2.7%	2.1%	1.6%	1.0%	0.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	B Other																								
441210.291	(a) Less than 6 mm in thickness	6.0%	B11		5.4%	4.9%	4.3%	3.8%	3.2%	2.7%	2.1%	1.6%	1.0%	0.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
441210.299	(b) Other	6.0%	B11		5.4%	4.9%	4.3%	3.8%	3.2%	2.7%	2.1%	1.6%	1.0%	0.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																								
441210.910	(1) Laminated lumber	6.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
441210.990	(2) Other	6.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Other plywood, consisting solely of sheets of wood (other than bamboo), each ply not exceeding 6 mm thickness																								
4412.31	With at least one outer ply of tropical wood specified in Subheading Note 2 to this Chapter																								
	- With at least one outer ply of Dark Red Meranti, Light Red Meranti, White Lauan, Sipo, Limba, Okoume, Obeche, Acajou d'Afrique, Sapelli, Virola, Mahogany (*Swietenia spp.*), Palissandre de Para, Palissandre de Rio, Palissandre de Rose																								
	1 Varnished, printed, grooved, overlaid or similarly surface-worked																								
441231.111	(1) Tangued, grooved or similarly works on one or both sides	10.0%	JPB16 ****	Treatment for Malaysia, see SG14 of Appendix B-2	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	Free	Free	Free	Free	Free	Free
441231.111	(1) Tangued, grooved or similarly works on one or both sides	10.0%	B11	Treatment for other Parties	9.0%	8.1%	7.2%	6.3%	5.4%	4.5%	3.6%	2.7%	1.8%	0.9%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
441231.191	(2) Other	10.0%	JPB16 ****	Treatment for Malaysia, see SG14 of Appendix B-2	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	Free	Free	Free	Free	Free	Free
441231.191	(2) Other	10.0%	B11	Treatment for other Parties	9.0%	8.1%	7.2%	6.3%	5.4%	4.5%	3.6%	2.7%	1.8%	0.9%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																								
	(1) Less than 6 mm in thickness																								
441231.911	- Less than 3 mm in thickness	10.0%	JPB16 ****	Treatment for Malaysia, see SG14 of Appendix B-2	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	Free	Free	Free	Free	Free	Free
441231.911	- Less than 3 mm in thickness	10.0%	B11	Treatment for other Parties	9.0%	8.1%	7.2%	6.3%	5.4%	4.5%	3.6%	2.7%	1.8%	0.9%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
441231.921	- Less than 6 mm but not less than 3 mm in thickness	10.0%	JPB16 ****	Treatment for Malaysia, see SG14 of Appendix B-2	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	Free	Free	Free	Free	Free	Free
441231.921	- Less than 6 mm but not less than 3 mm in thickness	10.0%	B11	Treatment for other Parties	9.0%	8.1%	7.2%	6.3%	5.4%	4.5%	3.6%	2.7%	1.8%	0.9%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	(2) Other																								

TARIFF SCHEDULE OF JAPAN (HS2012)

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
441231.931	- Less than 12 mm but not less than 6 mm in thickness	8.5%	JPB16 ****	Treatment for Malaysia, see SG14 of Appendix B-2	4.2%	4.2%	4.2%	4.2%	4.2%	4.2%	4.2%	4.2%	4.2%	4.2%	4.2%	4.2%	4.2%	4.2%	4.2%	Free	Free	Free	Free	Free	Free
441231.931	- Less than 12 mm but not less than 6 mm in thickness	8.5%	B11	Treatment for other Parties	7.7%	6.9%	6.1%	5.4%	4.6%	3.8%	3.0%	2.3%	1.5%	0.7%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
441231.941	- Less than 24 mm but not less than 12 mm in thickness	8.5%	JPB16 ****	Treatment for Malaysia, see SG14 of Appendix B-2	4.2%	4.2%	4.2%	4.2%	4.2%	4.2%	4.2%	4.2%	4.2%	4.2%	4.2%	4.2%	4.2%	4.2%	4.2%	Free	Free	Free	Free	Free	Free
441231.941	- Less than 24 mm but not less than 12 mm in thickness	8.5%	B11	Treatment for other Parties	7.7%	6.9%	6.1%	5.4%	4.6%	3.8%	3.0%	2.3%	1.5%	0.7%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
441231.951	- Not less than 24 mm in thickness	8.5%	JPB16 ****	Treatment for Malaysia, see SG14 of Appendix B-2	4.2%	4.2%	4.2%	4.2%	4.2%	4.2%	4.2%	4.2%	4.2%	4.2%	4.2%	4.2%	4.2%	4.2%	4.2%	Free	Free	Free	Free	Free	Free
441231.951	- Not less than 24 mm in thickness	8.5%	B11	Treatment for other Parties	7.7%	6.9%	6.1%	5.4%	4.6%	3.8%	3.0%	2.3%	1.5%	0.7%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	- Other																								
	1 Varnished, printed, grooved, overlaid or similarly surface-worked																								

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
441231.119	(1) Tangued, grooved or similarly works on one or both sides	6.0%	JPB16 ****	Treatment for Malaysia, see SG14 of Appendix B-2	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	Free	Free	Free	Free	Free	Free
441231.119	(1) Tangued, grooved or similarly works on one or both sides	6.0%	B11	Treatment for other Parties	5.4%	4.9%	4.3%	3.8%	3.2%	2.7%	2.1%	1.6%	1.0%	0.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
441231.199	(2) Other	6.0%	JPB16 ****	Treatment for Malaysia, see SG14 of Appendix B-2	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	Free	Free	Free	Free	Free	Free
441231.199	(2) Other	6.0%	B11	Treatment for other Parties	5.4%	4.9%	4.3%	3.8%	3.2%	2.7%	2.1%	1.6%	1.0%	0.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																								
	(1) Less than 6 mm in thickness																								
441231.919	- Less than 3 mm in thickness	6.0%	JPB16 ****	Treatment for Malaysia, see SG14 of Appendix B-2	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	Free	Free	Free	Free	Free	Free
441231.919	- Less than 3 mm in thickness	6.0%	B11	Treatment for other Parties	5.4%	4.9%	4.3%	3.8%	3.2%	2.7%	2.1%	1.6%	1.0%	0.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
441231.929	- Less than 6 mm but not less than 3 mm in thickness	6.0%	JPB16 ****	Treatment for Malaysia, see SG14 of Appendix B-2	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	Free	Free	Free	Free	Free	Free
441231.929	- Less than 6 mm but not less than 3 mm in thickness	6.0%	B11	Treatment for other Parties	5.4%	4.9%	4.3%	3.8%	3.2%	2.7%	2.1%	1.6%	1.0%	0.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	(2) Other																								
441231.939	- Less than 12 mm but not less than 6 mm in thickness	6.0%	JPB16 ****	Treatment for Malaysia, see SG14 of Appendix B-2	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	Free	Free	Free	Free	Free	Free
441231.939	- Less than 12 mm but not less than 6 mm in thickness	6.0%	B16	Treatment for Viet Nam, see SG16 of Appendix B-2	5.6%	5.2%	4.8%	4.5%	4.1%	3.7%	3.3%	3.0%	2.6%	2.2%	1.8%	1.5%	1.1%	0.7%	0.3%	Free	Free	Free	Free	Free	Free
441231.939	- Less than 12 mm but not less than 6 mm in thickness	6.0%	B11	Treatment for other Parties	5.4%	4.9%	4.3%	3.8%	3.2%	2.7%	2.1%	1.6%	1.0%	0.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
441231.949	- Less than 24 mm but not less than 12 mm in thickness	6.0%	JPB16 ****	Treatment for Malaysia, see SG14 of Appendix B-2	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	Free	Free	Free	Free	Free	Free

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
441231.949	- Less than 24 mm but not less than 12 mm in thickness	6.0%	B11	Treatment for other Parties	5.4%	4.9%	4.3%	3.8%	3.2%	2.7%	2.1%	1.6%	1.0%	0.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
441231.959	- Not less than 24 mm in thickness	6.0%	JPB16 ****	Treatment for Malaysia, see SG14 of Appendix B-2	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	Free	Free	Free	Free	Free	Free
441231.959	- Not less than 24 mm in thickness	6.0%	B11	Treatment for other Parties	5.4%	4.9%	4.3%	3.8%	3.2%	2.7%	2.1%	1.6%	1.0%	0.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
4412.32	Other, with at least one outer ply of non-coniferous wood																								
	1 Varnished, printed, grooved, overlaid or similarly surface-worked																								
441232.110	(1) Tangued, grooved or similarly works on one or both sides	6.0%	JPB16 ****	Treatment for Malaysia, see SG15 of Appendix B-2	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	Free	Free	Free	Free	Free	Free
441232.110	(1) Tangued, grooved or similarly works on one or both sides	6.0%	B16	Treatment for Viet Nam, see SG16 of Appendix B-2	5.6%	5.2%	4.8%	4.5%	4.1%	3.7%	3.3%	3.0%	2.6%	2.2%	1.8%	1.5%	1.1%	0.7%	0.3%	Free	Free	Free	Free	Free	Free
441232.110	(1) Tangued, grooved or similarly works on one or both sides	6.0%	B11	Treatment for other Parties	5.4%	4.9%	4.3%	3.8%	3.2%	2.7%	2.1%	1.6%	1.0%	0.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
441232.190	(2) Other	6.0%	JPB16 ****	Treatment for Malaysia, see SG15 of Appendix B-2	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	Free	Free	Free	Free	Free	Free
441232.190	(2) Other	6.0%	B16	Treatment for Viet Nam, see SG16 of Appendix B-2	5.6%	5.2%	4.8%	4.5%	4.1%	3.7%	3.3%	3.0%	2.6%	2.2%	1.8%	1.5%	1.1%	0.7%	0.3%	Free	Free	Free	Free	Free	Free
441232.190	(2) Other	6.0%	B11	Treatment for other Parties	5.4%	4.9%	4.3%	3.8%	3.2%	2.7%	2.1%	1.6%	1.0%	0.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																								
	(1) Less than 6 mm in thickness																								
441232.911	- Less than 3 mm in thickness	6.0%	JPB16 ****	Treatment for Malaysia, see SG15 of Appendix B-2	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	Free	Free	Free	Free	Free	Free
441232.911	- Less than 3 mm in thickness	6.0%	B16	Treatment for Viet Nam, see SG16 of Appendix B-2	5.6%	5.2%	4.8%	4.5%	4.1%	3.7%	3.3%	3.0%	2.6%	2.2%	1.8%	1.5%	1.1%	0.7%	0.3%	Free	Free	Free	Free	Free	Free
441232.911	- Less than 3 mm in thickness	6.0%	B11	Treatment for other Parties	5.4%	4.9%	4.3%	3.8%	3.2%	2.7%	2.1%	1.6%	1.0%	0.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
441232.912	- Less than 6 mm but not less than 3 mm in thickness	6.0%	JPB16 ****	Treatment for Malaysia, see SG15 of Appendix B-2	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	Free	Free	Free	Free	Free	Free
441232.912	- Less than 6 mm but not less than 3 mm in thickness	6.0%	B16	Treatment for Viet Nam, see SG16 of Appendix B-2	5.6%	5.2%	4.8%	4.5%	4.1%	3.7%	3.3%	3.0%	2.6%	2.2%	1.8%	1.5%	1.1%	0.7%	0.3%	Free	Free	Free	Free	Free	Free
441232.912	- Less than 6 mm but not less than 3 mm in thickness	6.0%	B11	Treatment for other Parties	5.4%	4.9%	4.3%	3.8%	3.2%	2.7%	2.1%	1.6%	1.0%	0.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	(2) Other																								
441232.991	- Less than 12 mm but not less than 6 mm in thickness	6.0%	JPB16 ****	Treatment for Malaysia, see SG15 of Appendix B-2	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	Free	Free	Free	Free	Free	Free
441232.991	- Less than 12 mm but not less than 6 mm in thickness	6.0%	B16	Treatment for Viet Nam, see SG16 of Appendix B-2	5.6%	5.2%	4.8%	4.5%	4.1%	3.7%	3.3%	3.0%	2.6%	2.2%	1.8%	1.5%	1.1%	0.7%	0.3%	Free	Free	Free	Free	Free	Free
441232.991	- Less than 12 mm but not less than 6 mm in thickness	6.0%	B11	Treatment for other Parties	5.4%	4.9%	4.3%	3.8%	3.2%	2.7%	2.1%	1.6%	1.0%	0.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
441232.992	- Less than 24 mm but not less than 12 mm in thickness	6.0%	JPB16 ****	Treatment for Malaysia, see SG15 of Appendix B-2	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	Free	Free	Free	Free	Free	Free
441232.992	- Less than 24 mm but not less than 12 mm in thickness	6.0%	B16	Treatment for Viet Nam, see SG16 of Appendix B-2	5.6%	5.2%	4.8%	4.5%	4.1%	3.7%	3.3%	3.0%	2.6%	2.2%	1.8%	1.5%	1.1%	0.7%	0.3%	Free	Free	Free	Free	Free	Free
441232.992	- Less than 24 mm but not less than 12 mm in thickness	6.0%	B11	Treatment for other Parties	5.4%	4.9%	4.3%	3.8%	3.2%	2.7%	2.1%	1.6%	1.0%	0.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
441232.993	- Not less than 24 mm in thickness	6.0%	JPB16 ****	Treatment for Malaysia, see SG15 of Appendix B-2	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	Free	Free	Free	Free	Free	Free
441232.993	- Not less than 24 mm in thickness	6.0%	B16	Treatment for Viet Nam, see SG16 of Appendix B-2	5.6%	5.2%	4.8%	4.5%	4.1%	3.7%	3.3%	3.0%	2.6%	2.2%	1.8%	1.5%	1.1%	0.7%	0.3%	Free	Free	Free	Free	Free	Free
441232.993	- Not less than 24 mm in thickness	6.0%	B11	Treatment for other Parties	5.4%	4.9%	4.3%	3.8%	3.2%	2.7%	2.1%	1.6%	1.0%	0.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
4412.39	Other																								
	1 Varnished, printed, grooved, overlaid or similarly surface-worked																								

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Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
441239.110	(1) Tangued, grooved or similarly works on one or both sides	6.0%	JPB16 ****	Treatment for Canada, see SG17(a) of Appendix B-2	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	Free	Free	Free	Free	Free	Free
441239.110	(1) Tangued, grooved or similarly works on one or both sides	6.0%	JPB16 ****	Treatment for New Zealand, see SG17(b) of Appendix B-2	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	Free	Free	Free	Free	Free	Free
441239.110	(1) Tangued, grooved or similarly works on one or both sides	6.0%	B16	Treatment for Chile, see SG17(c) of Appendix B-2	5.6%	5.2%	4.8%	4.5%	4.1%	3.7%	3.3%	3.0%	2.6%	2.2%	1.8%	1.5%	1.1%	0.7%	0.3%	Free	Free	Free	Free	Free	Free
441239.110	(1) Tangued, grooved or similarly works on one or both sides	6.0%	B11	Treatment for other Parties	5.4%	4.9%	4.3%	3.8%	3.2%	2.7%	2.1%	1.6%	1.0%	0.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
441239.190	(2) Other	6.0%	JPB16 ****	Treatment for Canada, see SG17(a) of Appendix B-2	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	Free	Free	Free	Free	Free	Free

TARIFF SCHEDULE OF JAPAN (HS2012)

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
441239.190	(2) Other	6.0%	JPB16 ****	Treatment for New Zealand, see SG17(b) of Appendix B-2	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	Free	Free	Free	Free	Free	Free
441239.190	(2) Other	6.0%	B16	Treatment for Chile, see SG17(c) of Appendix B-2	5.6%	5.2%	4.8%	4.5%	4.1%	3.7%	3.3%	3.0%	2.6%	2.2%	1.8%	1.5%	1.1%	0.7%	0.3%	Free	Free	Free	Free	Free	Free
441239.190	(2) Other	6.0%	B11	Treatment for other Parties	5.4%	4.9%	4.3%	3.8%	3.2%	2.7%	2.1%	1.6%	1.0%	0.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																								
441239.910	(1) Less than 6 mm in thickness	6.0%	JPB16 ****	Treatment for Canada, see SG17(a) of Appendix B-2	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	Free	Free	Free	Free	Free	Free
441239.910	(1) Less than 6 mm in thickness	6.0%	JPB16 ****	Treatment for New Zealand, see SG17(b) of Appendix B-2	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	Free	Free	Free	Free	Free	Free

TARIFF SCHEDULE OF JAPAN (HS2012)

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
441239.910	(1) Less than 6 mm in thickness	6.0%	B16	Treatment for Chile, see SG17(c) of Appendix B-2	5.6%	5.2%	4.8%	4.5%	4.1%	3.7%	3.3%	3.0%	2.6%	2.2%	1.8%	1.5%	1.1%	0.7%	0.3%	Free	Free	Free	Free	Free	Free
441239.910	(1) Less than 6 mm in thickness	6.0%	B11	Treatment for other Parties	5.4%	4.9%	4.3%	3.8%	3.2%	2.7%	2.1%	1.6%	1.0%	0.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	(2) Other																								
441239.991	- Less than 12 mm but not less than 6 mm in thickness	6.0%	JPB16 ****	Treatment for Canada, see SG17(a) of Appendix B-2	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	Free	Free	Free	Free	Free	Free
441239.991	- Less than 12 mm but not less than 6 mm in thickness	6.0%	JPB16 ****	Treatment for New Zealand, see SG17(b) of Appendix B-2	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	Free	Free	Free	Free	Free	Free
441239.991	- Less than 12 mm but not less than 6 mm in thickness	6.0%	B16	Treatment for Chile, see SG17(c) of Appendix B-2	5.6%	5.2%	4.8%	4.5%	4.1%	3.7%	3.3%	3.0%	2.6%	2.2%	1.8%	1.5%	1.1%	0.7%	0.3%	Free	Free	Free	Free	Free	Free

TARIFF SCHEDULE OF JAPAN (HS2012)

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
441239.991	- Less than 12 mm but not less than 6 mm in thickness	6.0%	B16	Treatment for Viet Nam, see SG16 of Appendix B-2	5.6%	5.2%	4.8%	4.5%	4.1%	3.7%	3.3%	3.0%	2.6%	2.2%	1.8%	1.5%	1.1%	0.7%	0.3%	Free	Free	Free	Free	Free	Free
441239.991	- Less than 12 mm but not less than 6 mm in thickness	6.0%	B11	Treatment for other Parties	5.4%	4.9%	4.3%	3.8%	3.2%	2.7%	2.1%	1.6%	1.0%	0.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
441239.992	- Not less than 12 mm in thickness	6.0%	JPB16 ****	Treatment for Canada, see SG17(a) of Appendix B-2	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	Free	Free	Free	Free	Free	Free
441239.992	- Not less than 12 mm in thickness	6.0%	JPB16 ****	Treatment for New Zealand, see SG17(b) of Appendix B-2	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	Free	Free	Free	Free	Free	Free
441239.992	- Not less than 12 mm in thickness	6.0%	B16	Treatment for Chile, see SG17(c) of Appendix B-2	5.6%	5.2%	4.8%	4.5%	4.1%	3.7%	3.3%	3.0%	2.6%	2.2%	1.8%	1.5%	1.1%	0.7%	0.3%	Free	Free	Free	Free	Free	Free
441239.992	- Not less than 12 mm in thickness	6.0%	B16	Treatment for Viet Nam, see SG16 of Appendix B-2	5.6%	5.2%	4.8%	4.5%	4.1%	3.7%	3.3%	3.0%	2.6%	2.2%	1.8%	1.5%	1.1%	0.7%	0.3%	Free	Free	Free	Free	Free	Free

TARIFF SCHEDULE OF JAPAN (HS2012)

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
441239.992	- Not less than 12 mm in thickness	6.0%	B11	Treatment for other Parties	5.4%	4.9%	4.3%	3.8%	3.2%	2.7%	2.1%	1.6%	1.0%	0.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Other																								
4412.94	Blockboard, laminboard and battenboard																								
	1 Laminated lumber																								
441294.110	- With at least one ply of tropical wood specified in Subheading Note 2 to this Chapter	6.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
441294.190	- Other	6.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
441294.900	2 Other	6.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
4412.99	Other																								
	1 Laminated lumber																								
441299.110	- With at least one ply of tropical wood specified in Subheading Note 2 to this Chapter	6.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
441299.120	- Other, with at least one outer ply of non-coniferous wood	6.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
441299.190	- Other	6.0%	B11		5.4%	4.9%	4.3%	3.8%	3.2%	2.7%	2.1%	1.6%	1.0%	0.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																								
441299.910	- With at least one ply of tropical wood specified in Subheading Note 2 to this Chapter	6.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
441299.920	- Other, with at least one outer ply of non-coniferous wood	6.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
441299.990	- Other	6.0%	B11		5.4%	4.9%	4.3%	3.8%	3.2%	2.7%	2.1%	1.6%	1.0%	0.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

TARIFF SCHEDULE OF JAPAN (HS2012)

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
44.13																									
441300.000	Densified wood, in blocks, plates, strips or profile shapes.	7.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
44.14																									
441400.000	Wooden frames for paintings, photographs, mirrors or similar objects.	3.2%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
44.15	Packing cases, boxes, crates, drums and similar packings, of wood; cable-drums of wood; pallets, box pallets and other load boards, of wood; pallet collars of wood																								
441510.000	Cases, boxes, crates, drums and similar packings; cable -drums	2.8%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
441520.000	Pallets, box pallets and other load boards; pallet collars	3.9%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
44.16																									
441600.000	Casks, barrels, vats, tubs and other coopers' products and parts thereof, of wood, including staves.	2.2%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
44.17																									
4417.00	Tools, tool bodies, tool handles, broom or brush bodies and handles, of wood; boot or shoe lasts and trees, of wood																								
441700.010	1 Boot or shoe lasts and trees	2.2%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
441700.020	2 Other	2.8%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
44.18	Builders' joinery and carpentry of wood, including cellular wood panels, assembled flooring panels , shingles and shakes																								
441810.000	Windows, French-windows and their frames	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
441820.000	Doors and their frames and thresholds	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
441840.000	Shuttering for concrete constructional work	2.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
441850.000	Shingles and shakes	2.9%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
441860.000	Posts and beams	3.9%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Assembled flooring panels																								
441871.000	For mosaic floors	2.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
441872.000	Other, multilayer	2.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
441879.000	Other	2.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
4418.90	Other																								
441890.100	1 Cellular wood panels	5.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																								
441890.210	(1) Tategu (door, window sash and the like) and Tokobashira	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	(2) Other																								
441890.221	- Transom	2.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
441890.223	- Other flooring panels and panels other than assembled flooring panels	2.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	- Other																								
	-- Structural laminated lumber																								
441890.231	--- With a shorter side (width) of cross-section of not less than 15 cm in length and with a cross-sectional area of not less than 300 cm²; of non-rectangular and non-square cross-section	3.9%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

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Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
441890.232	--- With a short side (width) of cross-section of not less than 7.5 cm in length and with a long side (depth) of cross-section of not less than 15 cm in length (other than those of 4418.90-231)	3.9%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
441890.233	--- Other	3.9%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	-- Other																								
441890.229	--- Cross Laminated Timber (CLT) product that has a thickness of not less than 36 mm (with more than two laminas each of which has a thickness of not less than 12 mm), a width of not less than 300 mm and a length of not less than 900 mm, and is attached by technical materials including a grading label of Japan Agricultural Standard (JAS) for CLT or fittings which show that the product is intended to be used for structural applications in the construction of any kind of buildings without significant further processing	3.9%	B9		3.4%	3.0%	2.6%	2.1%	1.7%	1.3%	0.8%	0.4%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	--- Other	3.9%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
44.19																									
4419.00	Tableware and kitchenware, of wood																								
	1 Waribashi																								
441900.110	- Of bamboo	4.7%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
441900.190	- Other	4.7%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
441900.900	2 Other	2.7%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
44.20	Wood marquetry and inlaid wood; caskets and cases for jewellery or cutlery, and similar articles, of wood; statuettes and other ornaments, of wood; wooden articles of furniture not falling in Chapter 94																								
442010.000	Statuettes and other ornaments, of wood	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

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Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
4420.90	Other																								
442090.010	1 Wood marquetry or inlaid wood	10.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
442090.090	2 Other	2.7%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
44.21	Other articles of wood																								
442110.000	Clothes hangers	3.9%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
4421.90	Other																								
442190.100	1 Kushi of bamboo	10.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
442190.200	2 Match splints	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	3 Other																								
442190.910	(1) Of Kwarin, Tsuge or boxwood, Tagayasan (*Cassia siamea*) , red sandal wood, rosewood or ebony wood, excluding ebony wood with white streaks	3.8%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	(2) Other																								
442190.920	- Fans and hand screens, nonmechanical; frames and handles thereof and parts of such frames and handles	3.9%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	- Other																								
442190.991	-- Of those obtained by splicing wood sawn lengthwise, whether or not end-jointed	2.9%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
442190.999	-- Other	2.9%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

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Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
	Chapter 45 Cork and articles of cork																								
45.01	Natural cork, raw or simply prepared; waste cork; crushed, granulated or ground cork																								
450110.000	Natural cork, raw or simply prepared	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
450190.000	Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
45.02																									
450200.000	Natural cork, debacked or roughly squared, or in rectangular (including square) blocks, plates, sheets or strip (including sharp-edged blanks for corks or stoppers)	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
45.03	Articles of natural cork																								
450310.000	Corks and stoppers	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
450390.000	Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
45.04	Agglomerated cork (with or without a binding substance) and articles of agglomerated cork																								
450410.000	Blocks, plates, sheets and strip; tiles of any shape; solid cylinders, including discs	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
450490.000	Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

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Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
	Chapter 46 Manufactures of straw, of esparto or of other plaiting materials; basketware and wickerwork																								
46.01	Plaits and similar products of plaiting materials, whether or not assembled into strips; plaiting materials, plaits and similar products of plaiting materials, bound together in parallel strands or woven, in sheet form, whether or not being finished articles (for example, mats, matting, screens)																								
	Mats, matting and screens of vegetable materials																								
460121.000	Of bamboo	3.3%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
460122.000	Of rattan	3.3%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
4601.29	Other																								
460129.100	1 Of Igusa (*Juncus effusus*) or of Shichitoi (*Cyperus tegetiformis*)	6.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																								
460129.910	- Screens, not less than 80 cm in width	3.3%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
460129.990	- Other	3.3%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Other																								
460192.000	Of bamboo	3.3%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
460193.000	Of rattan	3.3%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
4601.94	Of other vegetable materials																								
460194.100	1 Mushiro, Komo and rushmats	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Plaits and similar products of plaiting materials, whether or not assembled into strips																								

TARIFF SCHEDULE OF JAPAN (HS2012)

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
460194.210	- Straw braid	2.7%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
460194.290	- Other	3.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	3 Other																								
	(1) Of Igusa (*Juncus effusus*) or of Shichitoi (*Cyperus tegetiformis*)																								
460194.911	- Tatami facing	6.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
460194.919	- Other	6.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
460194.990	(2) Other	3.3%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
4601.99	Other																								
460199.100	1 Plaits and similar products of plaiting materials, whether or not assembled into strips	3.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
460199.200	2 Other	3.8%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
46.02	Basketwork, wickerwork and other articles, made directly to shape from plaiting materials or made up from goods of heading 46.01; articles of loofah																								
	Of vegetable materials																								
4602.11	Of bamboo																								
460211.100	1 Fans and handscreens, and parts thereof	3.4%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
460211.900	2 Other	7.9%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
460212.000	Of rattan	7.9%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
4602.19	Other																								

TARIFF SCHEDULE OF JAPAN (HS2012)

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
460219.100	1 Straw envelopes for bottles	3.3%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																								
460219.910	- Tatamidoko	7.9%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	- Other																								
460219.991	-- Tatami, of the thickness not less than 8 mm, of the surface area less than 1 m² and containing tatami facing of Igusa (Juncus effusus) or of Shichitoi (Cyperus tegetiformis)	7.9%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
460219.999	-- Other	7.9%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
4602.90	Other																								
460290.010	1 Fans and hand-screens, non-mechanical; frames and handles thereof and parts of such frames and handles	2.5%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
460290.020	2 Other	2.8%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

TARIFF SCHEDULE OF JAPAN (HS2012)

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
	SECTION X PULP OF WOOD OR OF OTHER FIBROUS CELLULOSIC MATERIAL; RECOVERED (WASTE AND SCRAP) PAPER OR PAPERBOARD; PAPER AND PAPERBOARD AND ARTICLES THEREOF																								
	Chapter 47 Pulp of wood or of other fibrous cellulosic material; recovered (waste and scrap) paper or paperboard																								
47.01																									
4701.00	Mechanical wood pulp																								
470100.010	- Unbleached	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
470100.090	- Semi-bleached or bleached	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
47.02																									
4702.00	Chemical wood pulp, dissolving grades																								
470200.010	- Sulphite pulp	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
470200.090	- Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
47.03	Chemical wood pulp, soda or sulphate, other than dissolving grades																								
	Unbleached																								
470311.000	Coniferous	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
470319.000	Non-coniferous	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Semi-bleached or bleached																								
470321.000	Coniferous	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
470329.000	Non-coniferous	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
47.04	Chemical wood pulp, sulphite, other than dissolving grades																								

TARIFF SCHEDULE OF JAPAN (HS2012)

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
	Unbleached																								
470411.000	Coniferous	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
470419.000	Non-coniferous	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Semi-bleached or bleached																								
470421.000	Coniferous	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
470429.000	Non-coniferous	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
47.05																									
470500.000	Wood pulp obtained by a combination of mechanical and chemical pulping processes	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
47.06	Pulps of fibres derived from recovered (waste and scrap) paper or paperboard or of other fibrous cellulosic material																								
470610.000	Cotton linters pulp	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
470620.000	Pulps of fibres derived from recovered (waste and scrap) paper or paperboard	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
470630.000	Other, of bamboo	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Other																								
470691.000	Mechanical	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
470692.000	Chemical	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
470693.000	Obtained by a combination of mechanical and chemical processes	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
47.07	Recovered (waste and scrap) paper or paperboard																								

TARIFF SCHEDULE OF JAPAN (HS2012)

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
4707.10	Unbleached kraft paper or paperboard or corrugated paper or paperboard																								
470710.010	- Of corrugated paper	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
470710.090	- Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
470720.000	Other paper or paperboard made mainly of bleached chemical pulp, not coloured in the mass	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
4707.30	Paper or paperboard made mainly of mechanical pulp (for example, newspapers, journals and similar printed matter)																								
470730.010	- Of newspapers	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
470730.090	- Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
470790.000	Other, including unsorted waste and scrap	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

TARIFF SCHEDULE OF JAPAN (HS2012)

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
	Chapter 48 Paper and paperboard; articles of paper pulp, of paper or of paperboard																								
48.01																									
4801.00	Newsprint, in rolls or sheets																								
	- In rolls of a width exceeding 80 cm																								
480100.011	-- Of a width exceeding 161 cm	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
480100.019	-- Of a width not exceeding 161 cm	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
480100.090	- Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
48.02	Uncoated paper and paperboard, of a kind used for writing, printing or other graphic purposes, and non perforated punch-cards and punch tape paper, in rolls or rectangular (including square) sheets, of any size, other than paper of heading 48.01 or 48.03; hand-made paper and paperboard																								
480210.000	Hand-made paper and paperboard	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
480220.000	Paper and paperboard of a kind used as a base for photo-sensitive, heat-sensitive or electro-sensitive paper or paperboard	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
480240.000	Wallpaper base	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Other paper and paperboard, not containing fibres obtained by a mechanical or chemi-mechanical process or of which not more than 10% by weight of the total fibre content consists of such fibres																								
480254.000	Weighing less than 40 g/m²	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
480255.000	Weighing 40 g/m² or more but not more than 150 g/m², in rolls	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
480256.000	Weighing 40 g/m² or more but not more than 150 g/m², in sheets with one side not exceeding 435 mm and the other side not exceeding 297 mm in the unfolded state	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

TARIFF SCHEDULE OF JAPAN (HS2012)

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
480257.000	Other, weighing 40 g/m² or more but not more than 150 g/m²	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
480258.000	Weighing more than 150 g/m²	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Other paper and paperboard, of which more than 10% by weight of the total fibre content consists of fibres obtained by a mechanical or chemi-mechanical process																								
4802.61	In rolls																								
480261.100	1 Carbonising base paper	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
480261.900	2 Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
4802.62	In sheets with one side not exceeding 435 mm and the other side not exceeding 297 mm in the unfolded state																								
480262.100	1 Carbonising base paper	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
480262.900	2 Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
4802.69	Other																								
480269.100	1 Carbonising base paper	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
480269.900	2 Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
48.03																									
480300.000	Toilet or facial tissue stock, towel or napkin stock and similar paper of a kind used for household or sanitary purposes, cellulose wadding and webs of cellulose fibres, whether or not creped, crinkled, embossed, perforated, surface-coloured, surface-decorated or printed, in rolls or sheets.	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
48.04	Uncoated kraft paper and paperboard, in rolls or sheets, other than that of heading 48.02 or 48.03																								

TARIFF SCHEDULE OF JAPAN (HS2012)

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
	Kraftliner																								
4804.11	Unbleached																								
480411.010	1 Weighing not more than 300 g/m²	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
480411.020	2 Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
4804.19	Other																								
480419.010	1 Weighing not more than 300 g/m²	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
480419.020	2 Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Sack kraft paper																								
480421.000	Unbleached	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
480429.000	Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Other kraft paper and paperboard weighing 150 g/m² or less																								
480431.000	Unbleached	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
480439.000	Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Other kraft paper and paperboard weighing more than 150 g/m² but less than 225 g/m²																								
480441.000	Unbleached	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
480442.000	Bleached uniformly throughout the mass and of which more than 95% by weight of the total fibre content consists of wood fibres obtained by a chemical process	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
480449.000	Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
	Other kraft paper and paperboard weighing 225 g/m² or more																								
4804.51	Unbleached																								
480451.010	1 Weighing not more than 300 g/m²	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
480451.020	2 Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
4804.52	Bleached uniformly throughout the mass and of which more than 95% by weight of the total fibre content consists of wood obtained by a chemical process																								
480452.010	1 Weighing not more than 300 g/m²	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
480452.020	2 Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
4804.59	Other																								
480459.010	1 Weighing not more than 300 g/m²	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
480459.020	2 Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
48.05	Other uncoated paper and paperboard, in rolls or sheets, not further worked or processed than as specified in Note 3 to this Chapter																								
	Fluting paper																								
480511.000	Semi-chemical fluting paper	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
480512.000	Straw fluting paper	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
480519.000	Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Testliner (recycled liner board)																								
480524.000	Weighing 150 g/m² or less	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
480525.000	Weighing more than 150 g/m²	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
480530.000	Sulphite wrapping paper	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
4805.40	Filter paper and paperboard																								
480540.010	1 In rolls, weighing more than 130 g/m²	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
480540.020	2 Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
4805.50	Felt paper and paperboard																								
480550.010	1 In rolls, weighing more than 130 g/m²	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
480550.020	2 Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Other																								
480591.000	Weighing 150 g/m² or less	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
480592.000	Weighing more than 150 g/m² but less than 225 g/m²	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
480593.000	Weighing 225 g/m² or more	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
48.06	Vegetable parchment, greaseproof papers, tracing papers and glassine and other glazed transparent or translucent papers, in rolls or sheets																								
480610.000	Vegetable parchment	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
480620.000	Greaseproof papers	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
480630.000	Tracing papers	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
480640.000	Glassine and other glazed transparent or translucent papers	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
48.07																									

TARIFF SCHEDULE OF JAPAN (HS2012)

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
480700.000	Composite paper and paperboard (made by sticking flat layers of paper or paperboard together with an adhesive), not surface-coated or impregnated, whether or not internally reinforced, in rolls or sheets.	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
48.08	Paper and paperboard, corrugated (with or without glued flat surface sheets), creped, crinkled, embossed or perforated, in rolls or sheets, other than paper of the kind described in heading 48.03																								
480810.000	Corrugated paper and paperboard, whether or not perforated	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
480840.000	Kraft paper, creped or crinkled, whether or not embossed or perforated	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
480890.000	Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
48.09	Carbon paper, self-copy paper and other copying or transfer papers (including coated or impregnated paper for duplicator stencils or offset plates), whether or not printed, in rolls or sheets																								
480920.000	Self-copy paper	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
4809.90	Other																								
480990.100	1 Carbon paper	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
480990.900	2 Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
48.10	Paper and paperboard, coated on one or both sides with kaolin (China clay) or other inorganic substances, with or without a binder, and with no other coating, whether or not surface-coloured, surface-decorated or printed, in rolls or rectangular (including square) sheets, of any size																								
	Paper and paperboard of a kind used for writing, printing or other graphic purposes, not containing fibres obtained by a mechanical or chemi-mechanical process or of which not more than 10% by weight of the total fibre content consists of such fibres																								

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
481013.000	In rolls	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
481014.000	In sheets with one side not exceeding 435 mm and the other side not exceeding 297 mm in the unfolded state	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
481019.000	Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Paper and paperboard of a kind used for writing, printing or other graphic purposes, of which more than 10% by weight of the total fibre content consists of fibres obtained by a mechanical or chemi-mechanical process																								
481022.000	Light-weight coated paper	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
4810.29	Other																								
481029.010	1 More than 10% by weight of the total fibre content consists of those obtained by a mechanical process	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
481029.020	2 Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Kraft paper and paperboard, other than that of a kind used for writing, printing or other graphic purposes																								
481031.000	Bleached uniformly throughout the mass and of which more than 95% by weight of the total fibre content consists of wood fibres obtained by a chemical process, and weighing 150 g/m² or less	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
481032.000	Bleached uniformly throughout the mass and of which more than 95% by weight of the total fibre content consists of wood fibres obtained by a chemical process, and weighing more than 150 g/m²	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
481039.000	Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Other paper and paperboard																								
481092.000	Multi-ply	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
481099.000	Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

TARIFF SCHEDULE OF JAPAN (HS2012)

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
48.11	Paper, paperboard, cellulose wadding and webs of cellulose fibres, coated, impregnated, covered, surface-coloured, surface-decorated or printed, in rolls or rectangular (including square) sheets, of any size, other than goods of the kind described in heading 48.03, 48.09 or 48.10																								
481110.000	Tarred, bituminised or asphalted paper and paperboard	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Gummed or adhesive paper and paperboard																								
481141.000	Self-adhesive	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
481149.000	Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Paper and paperboard coated, impregnated or covered with plastics (excluding adhesives)																								
4811.51	Bleached, weighing more than 150 g/m²																								
481151.010	- For milk carton	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
481151.090	- Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
4811.59	Other																								
481159.010	- For milk carton	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
481159.090	- Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
4811.60	Paper and paperboard, coated, impregnated or covered with wax, paraffin wax, stearin, oil or glycerol																								
481160.010	1 Waxed, paraffined or oiled paper and paperboard	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
481160.020	2 Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
4811.90	Other paper, paperboard, cellulose wadding and webs of cellulose fibres																								

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
481190.100	- Thermal paper	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
481190.900	- Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
48.12																									
481200.000	Filter blocks, slabs and plates, of paper pulp.	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
48.13	Cigarette paper, whether or not cut to size or in the form of booklets or tubes																								
481310.000	In the form of booklets or tubes	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
481320.000	In rolls of a width not exceeding 5 cm	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
481390.000	Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
48.14	Wallpaper and similar wall coverings; window transparencies of paper																								
481420.000	Wallpaper and similar wall coverings, consisting of paper coated or covered, on the face side, with a grained, embossed, coloured, design-printed or otherwise decorated layer of plastics	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
481490.000	Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
48.16	Carbon paper, self-copy paper and other copying or transfer papers (other than those of heading 48.09), duplicator stencils and offset plates, of paper, whether or not put up in boxes																								
481620.000	Self-copy paper	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
481690.000	Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
48.17	Envelopes, letter cards, plain postcards and correspondence cards, of paper or paperboard; boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery																								

TARIFF SCHEDULE OF JAPAN (HS2012)

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
481710.000	Envelopes	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
481720.000	Letter cards, plain postcards and correspondence cards	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
481730.000	Boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
48.18	Toilet paper and similar paper, cellulose wadding or webs of cellulose fibres, of a kind used for household or sanitary purposes, in rolls of a width not exceeding 36 cm, or cut to size or shape; handkerchiefs, cleansing tissues, towels, tablecloths, serviettes, bed sheets and similar household, sanitary or hospital articles, articles of apparel and clothing accessories, of paper pulp, paper, cellulose wadding or webs of cellulose fibres																								
481810.000	Toilet paper	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
481820.000	Handkerchiefs, cleansing or facial tissues and towels	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
481830.000	Tablecloths and serviettes	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
481850.000	Articles of apparel and clothing accessories	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
481890.000	Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
48.19	Cartons, boxes, cases, bags and other packing containers, of paper, paperboard, cellulose wadding or webs of cellulose fibres; box files, letter trays, and similar articles, of paper or paperboard of a kind used in offices, shops or the like																								
481910.000	Cartons, boxes and cases, of corrugated paper or paperboard	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
481920.000	Folding cartons, boxes and cases, of non-corrugated paper or paperboard	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
481930.000	Sacks and bags, having a base of a width of 40 cm or more	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
481940.000	Other sacks and bags, including cones	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
481950.000	Other packing containers, including record sleeves	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
481960.000	Box files, letter trays, storage boxes and similar articles, of a kind used in offices, shops or the like	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
48.20	Registers, account books, note books, order books, receipt books, letter pads, memorandum pads, diaries and similar articles, exercise books, blotting-pads, binders (loose-leaf or other), folders, file covers, manifold business forms, interleaved carbon sets and other articles of stationery, of paper or paperboard; albums for samples or for collections and book covers, of paper or paperboard																								
482010.000	Registers, account books, note books, order books, receipt books, letter pads, memorandum pads, diaries and similar articles	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
482020.000	Exercise books	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
482030.000	Binders (other than book covers), folders and file covers	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
482040.000	Manifold business forms and interleaved carbon sets	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
482050.000	Albums for samples or for collections	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
482090.000	Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
48.21	Paper or paperboard labels of all kinds, whether or not printed																								
482110.000	Printed	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
482190.000	Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
48.22	Bobbins, spools, cops and similar supports of paper pulp, paper or paperboard (whether or not perforated or hardened)																								
482210.000	Of a kind used for winding textile yarn	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
482290.000	Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

TARIFF SCHEDULE OF JAPAN (HS2012)

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
48.23	Other paper, paperboard, cellulose wadding and webs of cellulose fibres, cut to size or shape ; other articles of paper pulp, paper, paperboard, cellulose wadding or webs of cellulose fibres																								
482320.000	Filter paper and paperboard	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
482340.000	Rolls, sheets and dials, printed for self-recording apparatus	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Trays, dishes, plates, cups and the like, of paper or paperboard																								
482361.000	Of bamboo	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
482369.000	Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
482370.000	Moulded or pressed articles of paper pulp	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
4823.90	Other																								
482390.100	1 Cards for punched-card system statistical machines, tapes for monotype and similar cards or tapes, perforated for recording	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
482390.200	2 Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

TARIFF SCHEDULE OF JAPAN (HS2012)

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
	Chapter 49 Printed books, newspapers, pictures and other products of the printing industry; manuscripts, typescripts and plans																								
49.01	Printed books, brochures, leaflets and similar printed matter, whether or not in single sheets																								
490110.000	In single sheets, whether or not folded	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Other																								
490191.000	Dictionaries and encyclopaedias, and serial instalments thereof	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
490199.000	Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
49.02	Newspapers, journals and periodicals, whether or not illustrated or containing advertising material																								
490210.000	Appearing at least four times a week	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
490290.000	Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
49.03																									
490300.000	Children's picture, drawing or colouring books	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
49.04																									
490400.000	Music, printed or in manuscript, whether or not bound or illustrated	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
49.05	Maps and hydrographic or similar charts of all kinds, including atlases, wall maps, topographical plans and globes, printed																								
490510.000	Globes	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Other																								
490591.000	In book form	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

TARIFF SCHEDULE OF JAPAN (HS2012)

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
490599.000	Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
49.06																									
490600.000	Plans and drawings for architectural, engineering, industrial, commercial, topographical or similar purposes, being originals drawn by hand; hand-written texts; photographic reproductions on sensitised paper and carbon copies of the foregoing	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
49.07																									
490700.000	Unused postage, revenue or similar stamps of current or new issue in the country in which they have, or will have, a recognised face value; stamp-impressed paper; banknotes; cheque forms; stock, share or bond certificates and similar documents of title	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
49.08	Transfers (decalcomanias)																								
490810.000	Transfers (decalcomanias), vitrifiable	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
490890.000	Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
49.09																									
490900.000	Printed or illustrated postcards; printed cards bearing personal greetings, messages or announcements, whether or not illustrated, with or without envelopes or trimmings	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
49.10																									
4910.00	Calendars of any kind, printed, including calendar blocks																								
491000.010	- Of paper or paperboard	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
491000.090	- Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
49.11	Other printed matter, including printed pictures and photographs																								

TARIFF SCHEDULE OF JAPAN (HS2012)

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
491110.000	Trade advertising material, commercial catalogues and the like	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Other																								
4911.91	Pictures, designs and photographs																								
491191.010	- Photographs	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
491191.090	- Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
491199.000	Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

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Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
	SECTION XI TEXTILES AND TEXTILE ARTICLES																								
	Chapter 50 Silk																								
50.01																									
5001.00	Silk-worm cocoons suitable for reeling																								
500100.010	- Concerning the quantity of Silk-worm cocoons in this subheading (evaluated as Raw silk stipulated by a cabinet order) and the quantity of Raw silk in 5002.00-2, 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 by relevant regulations which are effective at the time of import	Free	MFN		MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN
500100.090	- Other	2,523 yen/kg	B11		2,293.64 yen /kg	2,064.27 yen /kg	1,834.91 yen /kg	1,605.55 yen /kg	1,376.18 yen /kg	1,146.82 yen /kg	917.45 yen /kg	688.09 yen /kg	458.73 yen /kg	229.36 yen /kg	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
50.02																									
5002.00	Raw silk (not thrown)																								
500200.100	1 Wild silk	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																								
	- For the quantity within the limits of a tariff quota stipulated by a cabinet order which is effective at the time of import and under the conditions set by relevant regulations which are effective at the time of import																								
500200.211	-- Double cocoons silk	Free	MFN		MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN
	-- Other																								

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Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
500200.215	--- 20/22 denier	Free	MFN		MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN
500200.216	--- 26/29 denier	Free	MFN		MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN
500200.217	--- Other	Free	MFN		MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN
	- Other																								
500200.221	-- Double cocoons silk	6,978 yen/kg	B11		6,343.64 yen /kg	5,709.27 yen /kg	5,074.91 yen /kg	4,440.55 yen /kg	3,806.18 yen /kg	3,171.82 yen /kg	2,537.45 yen /kg	1,903.09 yen /kg	1,268.73 yen /kg	634.36 yen /kg	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	-- Other																								
500200.225	--- 20/22 denier	6,978 yen/kg	B11		6,343.64 yen /kg	5,709.27 yen /kg	5,074.91 yen /kg	4,440.55 yen /kg	3,806.18 yen /kg	3,171.82 yen /kg	2,537.45 yen /kg	1,903.09 yen /kg	1,268.73 yen /kg	634.36 yen /kg	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
500200.226	--- 26/29 denier	6,978 yen/kg	B11		6,343.64 yen /kg	5,709.27 yen /kg	5,074.91 yen /kg	4,440.55 yen /kg	3,806.18 yen /kg	3,171.82 yen /kg	2,537.45 yen /kg	1,903.09 yen /kg	1,268.73 yen /kg	634.36 yen /kg	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
500200.227	--- Other	6,978 yen/kg	B11		6,343.64 yen /kg	5,709.27 yen /kg	5,074.91 yen /kg	4,440.55 yen /kg	3,806.18 yen /kg	3,171.82 yen /kg	2,537.45 yen /kg	1,903.09 yen /kg	1,268.73 yen /kg	634.36 yen /kg	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
50.03																									
5003.00	Silk waste (including cocoons unsuitable for reeling, yarn waste and garnetted stock)																								
	- Not carded or combed																								
500300.012	-- Cocoon waste	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

TARIFF SCHEDULE OF JAPAN (HS2012)

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
500300.019	-- Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
500300.090	- Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
50.04																									
500400.000	Silk yarn (other than yarn spun from silk waste) not put up for retail sale.	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
50.05																									
5005.00	Yarn spun from silk waste, not put up for retail sale																								
500500.010	- Yarn spun from silk waste other than noil	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
500500.090	- Yarn spun from noil silk	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
50.06																									
5006.00	Silk yarn and yarn spun from silk waste, put up for retail sale; silk-worm gut																								
500600.010	1 Silk yarn and yarn spun from noil or other waste silk	4.8%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
500600.020	2 Silk-worm gut	6.9%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
50.07	Woven fabrics of silk or of silk waste																								
5007.10	Fabrics of noil silk																								
500710.010	1 Having either the warp or the weft of synthetic fibres or acetate fibres	10.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
500710.020	2 Other	8.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
5007.20	Other fabrics, containing 85% or more by weight of silk or of silk waste other than noil silk																								

TARIFF SCHEDULE OF JAPAN (HS2012)

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
500720.010	- Having either the warp or the weft of synthetic fibres or acetate fibres	12.5%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	- Other																								
	-- Mixed with other fibres																								
500720.021	--- Mixed with wool or fine animal hair	10.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
500720.029	--- Other	10.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	-- Not mixed with other fibres																								
	--- Not more than 45 cm in width																								
	---- Dyed in the fibre or yarn prior to weaving																								
500720.031	----- Figured	10.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
500720.032	----- Of kasuri yarn	10.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
500720.033	----- Other	10.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	---- Other																								
500720.034	----- Figured	10.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
500720.035	----- Shibori	10.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
500720.039	----- Other	10.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	--- Other																								
	---- Dyed																								
500720.091	----- Figured	10.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

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Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
500720.092	----- Other	10.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	---- Other																								
500720.093	----- Figured	10.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
500720.094	----- Of not thrown silk other than wild silk, weighing not less than 32.3 g/m²	10.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
500720.095	----- Of not thrown silk other than wild silk, weighing less than 32.3 g/m²	10.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
500720.099	----- Other	10.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
5007.90	Other fabrics																								
500790.010	- Having either the warp or the weft of synthetic fibres or acetate fibres	12.5%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	- Other																								
500790.091	-- Mixed with wool or fine animal hair	10.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
500790.099	-- Other	10.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

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Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
	Chapter 51 Wool, fine or coarse animal hair; horsehair yarn and woven fabric																								
51.01	Wool, not carded or combed																								
	Greasy, including fleece-washed wool																								
510111.000	Shorn wool	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
510119.000	Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Degreased, not carbonised																								
510121.000	Shorn wool	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
510129.000	Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
510130.000	Carbonised	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
51.02	Fine or coarse animal hair, not carded or combed																								
	Fine animal hair																								
510211.000	Of Kashmir (cashmere) goats	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
510219.000	Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
510220.000	Coarse animal hair	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
51.03	Waste of wool or of fine or coarse animal hair, including yarn waste but excluding garnetted stock																								
5103.10	Noils of wool or of fine animal hair																								
510310.010	- Noils of wool	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
510310.090	- Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

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Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
510320.000	Other waste of wool or of fine animal hair	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
510330.000	Waste of coarse animal hair	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
51.04																									
510400.000	Garnetted stock of wool or of fine or coarse animal hair.	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
51.05	Wool and fine or coarse animal hair, carded or combed (including combed wool in fragments)																								
510510.000	Carded wool	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Wool tops and other combed wool																								
510521.000	Combed wool in fragments	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
5105.29	Other																								
510529.010	- Roving	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
510529.090	- Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Fine animal hair, carded or combed																								
510531.000	Of Kashmir (cashmere) goats	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
510539.000	Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
5105.40	Coarse animal hair, carded or combed																								
510540.010	- Roving	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
510540.090	- Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
51.06	Yarn of carded wool, not put up for retail sale																								

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Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
5106.10	Containing 85% or more by weight of wool																								
510610.010	- With a twist of not more than 350 turns per metre	2.7%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
510610.090	- Other	2.7%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
5106.20	Containing less than 85% by weight of wool																								
510620.010	- With a twist of not more than 350 turns per metre	2.7%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
510620.090	- Other	2.7%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
51.07	Yarn of combed wool, not put up for retail sale																								
5107.10	Containing 85% or more by weight of wool																								
510710.010	- Of a weight of not less than 40 Nm and with a twist of not more than 400 turns per metre; of a weight of less than 40 Nm and with a twist not more than 350 turns per metre	2.7%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
510710.090	- Other	2.7%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
5107.20	Containing less than 85% by weight of wool																								
510720.010	- Of a weight of not less than 40 Nm and with a twist of not more than 400 turns per metre; of a weight of less than 40 Nm and with a twist not more than 350 turns per metre	2.7%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
510720.090	- Other	2.7%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
51.08	Yarn of fine animal hair (carded or combed), not put up for retail sale																								
510810.000	Carded	2.5%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
510820.000	Combed	2.5%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
51.09	Yarn of wool or of fine animal hair, put up for retail sale																								

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Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
5109.10	Containing 85% or more by weight of wool or of fine animal hair																								
	1 Of a weight not exceeding 125 g																								
510910.011	- Carded	2.4%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
510910.019	- Combed	2.4%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																								
510910.021	- Carded	2.7%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
510910.022	- Combed	2.7%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
5109.90	Other																								
	1 Of a weight not exceeding 125 g																								
510990.011	- Carded	2.4%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
510990.019	- Combed	2.4%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																								
510990.021	- Carded	2.7%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
510990.022	- Combed	2.7%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
51.10																									
511000.000	Yarn of coarse animal hair or of horsehair (including gimped horsehair yarn), whether or not put up for retail sale.	2.5%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
51.11	Woven fabrics of carded wool or of carded fine animal hair																								

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
	Containing 85% or more by weight of wool or of fine animal hair																								
5111.11	Of a weight not exceeding 300 g/m²																								
511111.010	1 Containing more than 10% by weight of silk	6.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																								
511111.021	(1) Of a weight exceeding 200 g/m²	7.9% or 130 yen/m², whichever is the greater	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
511111.022	(2) Other	5.3%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
5111.19	Other																								
511119.010	1 Containing more than 10% by weight of silk	6.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
511119.020	2 Other	7.9% or 130 yen/m², whichever is the greater	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
5111.20	Other, mixed mainly or solely with man-made filaments																								
511120.010	1 Containing more than 10% by weight of silk	6.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																								
511120.021	(1) Of a weight exceeding 200 g/m²	7.9% or 130 yen/m², whichever is the greater	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

TARIFF SCHEDULE OF JAPAN (HS2012)

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
511120.022	(2) Other	5.3%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
5111.30	Other, mixed mainly or solely with man-made staple fibres																								
511130.010	1 Containing more than 10% by weight of silk	6.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																								
511130.021	(1) Of a weight exceeding 200 g/m²	7.9% or 130 yen/m², whichever is the greater	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
511130.022	(2) Other	5.3%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
5111.90	Other																								
511190.010	1 Containing more than 10% by weight of silk	6.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																								
511190.021	(1) Of a weight exceeding 200 g/m²	7.9% or 130 yen/m², whichever is the greater	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
511190.022	(2) Other	5.3%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
51.12	Woven fabrics of combed wool or of combed fine animal hair																								
	Containing 85% or more by weight of wool or of fine animal hair																								
5112.11	Of a weight not exceeding 200 g/m²																								
511211.010	1 Containing more than 10% by weight of silk	6.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

TARIFF SCHEDULE OF JAPAN (HS2012)

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
511211.020	2 Other	5.3%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
5112.19	Other																								
511219.010	1 Containing more than 10% by weight of silk	6.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
511219.020	2 Other	7.9% or 130 yen/m², whichever is the greater	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
5112.20	Other, mixed mainly or solely with man-made filaments																								
511220.010	1 Containing more than 10% by weight of silk	6.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																								
511220.021	(1) Of a weight exceeding 200 g/m²	7.9% or 130 yen/m², whichever is the greater	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
511220.022	(2) Other	5.3%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
5112.30	Other, mixed mainly or solely with man-made staple fibres																								
511230.010	1 Containing more than 10% by weight of silk	6.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																								
511230.021	(1) Of a weight exceeding 200 g/m²	7.9% or 130 yen/m², whichever is the greater	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

TARIFF SCHEDULE OF JAPAN (HS2012)

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
511230.022	(2) Other	5.3%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
5112.90	Other																								
511290.010	1 Containing more than 10% by weight of silk	6.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																								
511290.021	(1) Of a weight exceeding 200 g/m²	7.9% or 130 yen/m², whichever is the greater	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
511290.022	(2) Other	5.3%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
51.13																									
511300.000	Woven fabrics of coarse animal hair or of horsehair.	3.5%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

TARIFF SCHEDULE OF JAPAN (HS2012)

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
	Chapter 52 Cotton																								
52.01																									
520100.000	Cotton, not carded or combed.	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
52.02	Cotton waste (including yarn waste and garnetted stock)																								
520210.000	Yarn waste (including thread waste)	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Other																								
520291.000	Garnetted stock	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
520299.000	Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
52.03																									
520300.000	Cotton, carded or combed.	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
52.04	Cotton sewing thread, whether or not put up for retail sale																								
	Not put up for retail sale																								
5204.11	Containing 85% or more by weight of cotton																								
520411.010	1 Containing more than 10% by weight, separately or together, of synthetic fibres or acetate fibres	5.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
520411.020	2 Other	3.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
5204.19	Other																								
520419.010	1 Containing more than 10% by weight, separately or together, of synthetic fibres or acetate fibres	5.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
520419.020	2 Other	3.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

TARIFF SCHEDULE OF JAPAN (HS2012)

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
520420.000	Put up for retail sale	3.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
52.05	Cotton yarn (other than sewing thread), containing 85% or more by weight of cotton, not put up for retail sale																								
	Single yarn, of uncombed fibres																								
5205.11	Measuring 714.29 decitex or more (not exceeding 14 metric number)																								
520511.010	1 Containing more than 10% by weight, separately or together, of synthetic fibres or acetate fibres	5.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																								
520511.023	- Consisting wholly of cotton	1.9% or 13 yen/kg, whichever is the greater	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
520511.029	- Mixed with other fibres	1.9% or 13 yen/kg, whichever is the greater	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
5205.12	Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)																								
520512.010	1 Containing more than 10% by weight, separately or together, of synthetic fibres or acetate fibres	5.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																								
	- Consisting wholly of cotton																								

TARIFF SCHEDULE OF JAPAN (HS2012)

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
520512.021	-- Unbleached, not mercerised	1.9% or 13 yen/kg, whichever is the greater	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
520512.022	-- Other	1.9% or 13 yen/kg, whichever is the greater	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
520512.029	- Mixed with other fibres	1.9% or 13 yen/kg, whichever is the greater	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
5205.13	Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number)																								
520513.010	1 Containing more than 10% by weight, separately or together, of synthetic fibres or acetate fibres	5.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																								
	- Consisting wholly of cotton																								
520513.021	-- Unbleached, not mercerised	2.3% or 17 yen/kg, whichever is the greater	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
520513.022	-- Other	1.9% or 13 yen/kg, whichever is the greater	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

TARIFF SCHEDULE OF JAPAN (HS2012)

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
520513.029	- Mixed with other fibres	1.9% or 13 yen/kg, whichever is the greater	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
5205.14	Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)																								
520514.010	1 Containing more than 10% by weight, separately or together, of synthetic fibres or acetate fibres	5.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																								
	- Consisting wholly of cotton																								
520514.021	-- Unbleached, not mercerised	2.3% or 17 yen/kg, whichever is the greater	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
520514.022	-- Other	1.9% or 13 yen/kg, whichever is the greater	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
520514.029	- Mixed with other fibres	1.9% or 13 yen/kg, whichever is the greater	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
5205.15	Measuring less than 125 decitex (exceeding 80 metric number)																								
520515.010	1 Containing more than 10% by weight, separately or together, of synthetic fibres or acetate fibres	5.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																								

TARIFF SCHEDULE OF JAPAN (HS2012)

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
	- Consisting wholly of cotton																								
520515.021	-- Unbleached, not mercerised	2.3% or 17 yen/kg, whichever is the greater	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
520515.022	-- Other	1.9% or 13 yen/kg, whichever is the greater	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
520515.029	- Mixed with other fibres	1.9% or 13 yen/kg, whichever is the greater	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Single yarn, of combed fibres																								
5205.21	Measuring 714.29 decitex or more (not exceeding 14 metric number)																								
520521.010	1 Containing more than 10% by weight, separately or together, of synthetic fibres or acetate fibres	5.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																								
520521.023	- Consisting wholly of cotton	1.9% or 13 yen/kg, whichever is the greater	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
520521.029	- Mixed with other fibres	1.9% or 13 yen/kg, whichever is the greater	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

TARIFF SCHEDULE OF JAPAN (HS2012)

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
5205.22	Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)																								
520522.010	1 Containing more than 10% by weight, separately or together, of synthetic fibres or acetate fibres	5.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																								
	- Consisting wholly of cotton																								
520522.021	-- Unbleached, not mercerised	1.9% or 13 yen/kg, whichever is the greater	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
520522.022	-- Other	1.9% or 13 yen/kg, whichever is the greater	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
520522.029	- Mixed with other fibres	1.9% or 13 yen/kg, whichever is the greater	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
5205.23	Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number)																								
520523.010	1 Containing more than 10% by weight, separately or together, of synthetic fibres or acetate fibres	5.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																								
	- Consisting wholly of cotton																								

TARIFF SCHEDULE OF JAPAN (HS2012)

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
520523.021	-- Unbleached, not mercerised	2.3% or 17 yen/kg, whichever is the greater	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
520523.022	-- Other	1.9% or 13 yen/kg, whichever is the greater	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
520523.029	- Mixed with other fibres	1.9% or 13 yen/kg, whichever is the greater	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
5205.24	Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)																								
520524.010	1 Containing more than 10% by weight, separately or together, of synthetic fibres or acetate fibres	5.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																								
	- Consisting wholly of cotton																								
520524.021	-- Unbleached, not mercerised	2.3% or 17 yen/kg, whichever is the greater	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
520524.022	-- Other	1.9% or 13 yen/kg, whichever is the greater	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

TARIFF SCHEDULE OF JAPAN (HS2012)

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
520524.029	- Mixed with other fibres	1.9% or 13 yen/kg, whichever is the greater	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
5205.26	Measuring less than 125 decitex but not less than 106.38 decitex (exceeding 80 metric number but not exceeding 94 metric number)																								
520526.010	1 Containing more than 10% by weight, separately or together, of synthetic fibres or acetate fibres	5.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																								
	- Consisting wholly of cotton																								
520526.021	-- Unbleached, not mercerised	2.3% or 17 yen/kg, whichever is the greater	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
520526.022	-- Other	1.9% or 13 yen/kg, whichever is the greater	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
520526.029	- Mixed with other fibres	1.9% or 13 yen/kg, whichever is the greater	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
5205.27	Measuring less than 106.38 decitex but not less than 83.33 decitex (exceeding 94 metric number but not exceeding 120 metric number)																								
520527.010	1 Containing more than 10% by weight, separately or together, of synthetic fibres or acetate fibres	5.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																								

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
	- Consisting wholly of cotton																								
520527.021	-- Unbleached, not mercerised	2.3% or 17 yen/kg, whichever is the greater	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
520527.022	-- Other	1.9% or 13 yen/kg, whichever is the greater	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
520527.029	- Mixed with other fibres	1.9% or 13 yen/kg, whichever is the greater	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
5205.28	Measuring less than 83.33 decitex (exceeding 120 metric number)																								
520528.010	1 Containing more than 10% by weight, separately or together, of synthetic fibres or acetate fibres	5.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																								
	- Consisting wholly of cotton																								
520528.021	-- Unbleached, not mercerised	2.3% or 17 yen/kg, whichever is the greater	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
520528.022	-- Other	1.9% or 13 yen/kg, whichever is the greater	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

TARIFF SCHEDULE OF JAPAN (HS2012)

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
520528.029	- Mixed with other fibres	1.9% or 13 yen/kg, whichever is the greater	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Multiple (folded) or cabled yarn, of uncombed fibres																								
5205.31	Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)																								
520531.010	1 Containing more than 10% by weight, separately or together, of synthetic fibres or acetate fibres	5.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																								
520531.021	- Consisting wholly of cotton	1.9% or 13 yen/kg, whichever is the greater	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
520531.029	- Mixed with other fibres	1.9% or 13 yen/kg, whichever is the greater	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
5205.32	Measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn)																								
520532.010	1 Containing more than 10% by weight, separately or together, of synthetic fibres or acetate fibres	5.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																								
520532.021	- Consisting wholly of cotton	1.9% or 13 yen/kg, whichever is the greater	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
520532.029	- Mixed with other fibres	1.9% or 13 yen/kg, whichever is the greater	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
5205.33	Measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn)																								
520533.010	1 Containing more than 10% by weight, separately or together, of synthetic fibres or acetate fibres	5.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																								
520533.021	- Consisting wholly of cotton	2.3% or 17 yen/kg, whichever is the greater	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
520533.029	- Mixed with other fibres	1.9% or 13 yen/kg, whichever is the greater	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
5205.34	Measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn)																								
520534.010	1 Containing more than 10% by weight, separately or together, of synthetic fibres or acetate fibres	5.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																								
520534.021	- Consisting wholly of cotton	2.3% or 17 yen/kg, whichever is the greater	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

TARIFF SCHEDULE OF JAPAN (HS2012)

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
520534.029	- Mixed with other fibres	1.9% or 13 yen/kg, whichever is the greater	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
5205.35	Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn)																								
520535.010	1 Containing more than 10% by weight, separately or together, of synthetic fibres or acetate fibres	5.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																								
520535.021	- Consisting wholly of cotton	2.3% or 17 yen/kg, whichever is the greater	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
520535.029	- Mixed with other fibres	1.9% or 13 yen/kg, whichever is the greater	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Multiple (folded) or cabled yarn, of combed fibres																								
5205.41	Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)																								
520541.010	1 Containing more than 10% by weight, separately or together, of synthetic fibres or acetate fibres	5.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
520541.020	2 Other	1.9% or 13 yen/kg, whichever is the greater	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
5205.42	Measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn)																								

TARIFF SCHEDULE OF JAPAN (HS2012)

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
520542.010	1 Containing more than 10% by weight, separately or together, of synthetic fibres or acetate fibres	5.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
520542.090	2 Other	1.9% or 13 yen/kg, whichever is the greater	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
5205.43	Measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn)																								
520543.010	1 Containing more than 10% by weight, separately or together, of synthetic fibres or acetate fibres	5.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																								
520543.021	- Consisting wholly of cotton	2.3% or 17 yen/kg, whichever is the greater	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
520543.029	- Mixed with other fibres	1.9% or 13 yen/kg, whichever is the greater	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
5205.44	Measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn)																								
520544.010	1 Containing more than 10% by weight, separately or together, of synthetic fibres or acetate fibres	5.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																								
520544.021	- Consisting wholly of cotton	2.3% or 17 yen/kg, whichever is the greater	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
520544.029	- Mixed with other fibres	1.9% or 13 yen/kg, whichever is the greater	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
5205.46	Measuring per single yarn less than 125 decitex but not less than 106.38 decitex (exceeding 80 metric number but not exceeding 94 metric number per single yarn)																								
520546.010	1 Containing more than 10% by weight, separately or together, of synthetic fibres or acetate fibres	5.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																								
520546.021	- Consisting wholly of cotton	2.3% or 17 yen/kg, whichever is the greater	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
520546.029	- Mixed with other fibres	1.9% or 13 yen/kg, whichever is the greater	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
5205.47	Measuring per single yarn less than 106.38 decitex but not less than 83.33 decitex (exceeding 94 metric number but not exceeding 120 metric number per single yarn)																								
520547.010	1 Containing more than 10% by weight, separately or together, of synthetic fibres or acetate fibres	5.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																								
520547.021	- Consisting wholly of cotton	2.3% or 17 yen/kg, whichever is the greater	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

TARIFF SCHEDULE OF JAPAN (HS2012)

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
520547.029	- Mixed with other fibres	1.9% or 13 yen/kg, whichever is the greater	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
5205.48	Measuring per single yarn less than 83.33 decitex (exceeding 120 metric number per single yarn)																								
520548.010	1 Containing more than 10% by weight, separately or together, of synthetic fibres or acetate fibres	5.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																								
520548.021	- Consisting wholly of cotton	2.3% or 17 yen/kg, whichever is the greater	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
520548.029	- Mixed with other fibres	1.9% or 13 yen/kg, whichever is the greater	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
52.06	Cotton yarn (other than sewing thread), containing less than 85% by weight of cotton, not put up for retail sale																								
	Single yarn, of uncombed fibres																								
5206.11	Measuring 714.29 decitex or more (not exceeding 14 metric number)																								
520611.010	1 Containing more than 10% by weight, separately or together, of synthetic fibres or acetate fibres	5.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
520611.020	2 Other	1.9% or 13 yen/kg, whichever is the greater	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
5206.12	Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)																								
520612.010	1 Containing more than 10% by weight, separately or together, of synthetic fibres or acetate fibres	5.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
520612.020	2 Other	1.9% or 13 yen/kg, whichever is the greater	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
5206.13	Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number)																								
520613.010	1 Containing more than 10% by weight, separately or together, of synthetic fibres or acetate fibres	5.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
520613.020	2 Other	1.9% or 13 yen/kg, whichever is the greater	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
5206.14	Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)																								
520614.010	1 Containing more than 10% by weight, separately or together, of synthetic fibres or acetate fibres	5.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
520614.020	2 Other	1.9% or 13 yen/kg, whichever is the greater	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
5206.15	Measuring less than 125 decitex (exceeding 80 metric number)																								
520615.010	1 Containing more than 10% by weight, separately or together, of synthetic fibres or acetate fibres	5.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
520615.020	2 Other	1.9% or 13 yen/kg, whichever is the greater	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Single yarn, of combed fibres																								
5206.21	Measuring 714.29 decitex or more (not exceeding 14 metric number)																								
520621.010	1 Containing more than 10% by weight, separately or together, of synthetic fibres or acetate fibres	5.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
520621.020	2 Other	1.9% or 13 yen/kg, whichever is the greater	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
5206.22	Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)																								
520622.010	1 Containing more than 10% by weight, separately or together, of synthetic fibres or acetate fibres	5.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
520622.020	2 Other	1.9% or 13 yen/kg, whichever is the greater	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
5206.23	Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number)																								
520623.010	1 Containing more than 10% by weight, separately or together, of synthetic fibres or acetate fibres	5.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
520623.020	2 Other	1.9% or 13 yen/kg, whichever is the greater	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
5206.24	Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)																								
520624.010	1 Containing more than 10% by weight, separately or together, of synthetic fibres or acetate fibres	5.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
520624.020	2 Other	1.9% or 13 yen/kg, whichever is the greater	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
5206.25	Measuring less than 125 decitex (exceeding 80 metric number)																								
520625.010	1 Containing more than 10% by weight, separately or together, of synthetic fibres or acetate fibres	5.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
520625.020	2 Other	1.9% or 13 yen/kg, whichever is the greater	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Multiple (folded) or cabled yarn, of uncombed fibres																								
5206.31	Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)																								
520631.010	1 Containing more than 10% by weight, separately or together, of synthetic fibres or acetate fibres	5.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
520631.020	2 Other	1.9% or 13 yen/kg, whichever is the greater	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
5206.32	Measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn)																								
520632.010	1 Containing more than 10% by weight, separately or together, of synthetic fibres or acetate fibres	5.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
520632.020	2 Other	1.9% or 13 yen/kg, whichever is the greater	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
5206.33	Measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn)																								
520633.010	1 Containing more than 10% by weight, separately or together, of synthetic fibres or acetate fibres	5.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
520633.020	2 Other	1.9% or 13 yen/kg, whichever is the greater	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
5206.34	Measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn)																								
520634.010	1 Containing more than 10% by weight, separately or together, of synthetic fibres or acetate fibres	5.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
520634.020	2 Other	1.9% or 13 yen/kg, whichever is the greater	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
5206.35	Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn)																								
520635.010	1 Containing more than 10% by weight, separately or together, of synthetic fibres or acetate fibres	5.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
520635.020	2 Other	1.9% or 13 yen/kg, whichever is the greater	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Multiple (folded) or cabled yarn, of combed fibres																								
5206.41	Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)																								
520641.010	1 Containing more than 10% by weight, separately or together, of synthetic fibres or acetate fibres	5.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
520641.020	2 Other	1.9% or 13 yen/kg, whichever is the greater	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
5206.42	Measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn)																								
520642.010	1 Containing more than 10% by weight, separately or together, of synthetic fibres or acetate fibres	5.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
520642.020	2 Other	1.9% or 13 yen/kg, whichever is the greater	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
5206.43	Measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn)																								
520643.010	1 Containing more than 10% by weight, separately or together, of synthetic fibres or acetate fibres	5.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
520643.020	2 Other	1.9% or 13 yen/kg, whichever is the greater	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
5206.44	Measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn)																								
520644.010	1 Containing more than 10% by weight, separately or together, of synthetic fibres or acetate fibres	5.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
520644.020	2 Other	1.9% or 13 yen/kg, whichever is the greater	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
5206.45	Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn)																								
520645.010	1 Containing more than 10% by weight, separately or together, of synthetic fibres or acetate fibres	5.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
520645.020	2 Other	1.9% or 13 yen/kg, whichever is the greater	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
52.07	Cotton yarn (other than sewing thread) put up for retail sale																								
5207.10	Containing 85% or more by weight of cotton																								
520710.010	1 Of a weight not exceeding 125 g	3.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																								
520710.091	(1) Containing more than 10% by weight, separately or together, of synthetic fibres or acetate fibres	5.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

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Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
520710.099	(2) Other	1.9% or 13 yen/kg, whichever is the greater	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
5207.90	Other																								
520790.010	1 Of a weight not exceeding 125 g	3.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																								
520790.091	(1) Containing more than 10% by weight, separately or together, of synthetic fibres or acetate fibres	5.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
520790.099	(2) Other	1.9% or 13 yen/kg, whichever is the greater	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
52.08	Woven fabrics of cotton, containing 85% or more by weight of cotton, weighing not more than 200 g/m²																								
	Unbleached																								
5208.11	Plain weave, weighing not more than 100 g/m²																								
520811.010	- Containing more than 10% by weight, separately or together, of synthetic fibres or acetate fibres	5.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	- Other																								
520811.092	-- Poplin	5.6% or 4.4% + 1.52 yen/m², whichever is the greater	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	-- Other																								

TARIFF SCHEDULE OF JAPAN (HS2012)

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
520811.091	--- Shirting	3.7% or 2.9% + 1.01 yen/m², whichever is the greater	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
520811.093	--- Voile and lawn	3.7% or 2.9% + 1.01 yen/m², whichever is the greater	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
520811.099	--- Other	3.7% or 2.9% + 1.01 yen/m², whichever is the greater	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
5208.12	Plain weave, weighing more than 100 g/m²																								
520812.010	- Containing more than 10% by weight, separately or together, of synthetic fibres or acetate fibres	5.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	- Other																								
520812.093	-- Poplin	5.6% or 4.4% + 1.52 yen/m², whichever is the greater	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	-- Other																								

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
520812.091	--- Sheeting	3.7% or 2.9% + 1.01 yen/m², whichever is the greater	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
520812.092	--- Shirting	3.7% or 2.9% + 1.01 yen/m², whichever is the greater	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
520812.099	--- Other	3.7% or 2.9% + 1.01 yen/m², whichever is the greater	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
5208.13	3-thread or 4-thread twill, including cross twill																								
520813.010	- Containing more than 10% by weight, separately or together, of synthetic fibres or acetate fibres	5.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
520813.090	- Other	3.7% or 2.9% + 1.01 yen/m², whichever is the greater	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
5208.19	Other fabrics																								
520819.010	- Containing more than 10% by weight, separately or together, of synthetic fibres or acetate fibres	5.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	- Other																								

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
520819.091	-- Satin	3.7% or 2.9% + 1.01 yen/m², whichever is the greater	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
520819.099	-- Other	3.7% or 2.9% + 1.01 yen/m², whichever is the greater	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Bleached																								
5208.21	Plain weave, weighing not more than 100 g/m²																								
520821.010	- Containing more than 10% by weight, separately or together, of synthetic fibres or acetate fibres	5.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	- Other																								
520821.092	-- Poplin	5.6% or 4.4% + 1.52 yen/m², whichever is the greater	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	-- Other																								
520821.091	--- Shirting	3.7% or 2.9% + 1.01 yen/m², whichever is the greater	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
520821.099	--- Other	3.7% or 2.9% + 1.01 yen/m², whichever is the greater	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
5208.22	Plain weave, weighing more than 100 g/m²																								
520822.010	- Containing more than 10% by weight, separately or together, of synthetic fibres or acetate fibres	5.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
520822.020	- Poplin	5.6% or 4.4% + 1.52 yen/m², whichever is the greater	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	- Other																								
520822.091	-- Shirting	3.7% or 2.9% + 1.01 yen/m², whichever is the greater	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
520822.099	-- Other	3.7% or 2.9% + 1.01 yen/m², whichever is the greater	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
5208.23	3-thread or 4-thread twill, including cross twill																								
520823.010	- Containing more than 10% by weight, separately or together, of synthetic fibres or acetate fibres	5.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

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Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
520823.090	- Other	3.7% or 2.9% + 1.01 yen/m², whichever is the greater	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
5208.29	Other fabrics																								
520829.010	- Containing more than 10% by weight, separately or together, of synthetic fibres or acetate fibres	5.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
520829.090	- Other	3.7% or 2.9% + 1.01 yen/m², whichever is the greater	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Dyed																								
5208.31	Plain weave, weighing not more than 100 g/m²																								
520831.010	- Containing more than 10% by weight, separately or together, of synthetic fibres or acetate fibres	5.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	- Other																								
520831.091	-- Dyed in fibres or yarns prior to weaving	3.7% or 2.9% + 1.01 yen/m², whichever is the greater	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	-- Other																								

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
520831.092	--- Poplin	5.6% or 4.4% + 1.52 yen/m², whichever is the greater	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	--- Other																								
520831.093	---- Voile and lawn	3.7% or 2.9% + 1.01 yen/m², whichever is the greater	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
520831.099	---- Other	3.7% or 2.9% + 1.01 yen/m², whichever is the greater	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
5208.32	Plain weave, weighing more than 100 g/m²																								
520832.010	- Containing more than 10% by weight, separately or together, of synthetic fibres or acetate fibres	5.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	- Other																								
520832.091	-- Dyed in fibres or yarns prior to weaving	3.7% or 2.9% + 1.01 yen/m², whichever is the greater	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	-- Other																								

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
520832.092	--- Poplin	5.6% or 4.4% + 1.52 yen/m², whichever is the greater	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
520832.099	--- Other	3.7% or 2.9% + 1.01 yen/m², whichever is the greater	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
5208.33	3-thread or 4-thread twill, including cross twill																								
520833.010	- Containing more than 10% by weight, separately or together, of synthetic fibres or acetate fibres	5.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
520833.090	- Other	3.7% or 2.9% + 1.01 yen/m², whichever is the greater	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
5208.39	Other fabrics																								
520839.010	- Containing more than 10% by weight, separately or together, of synthetic fibres or acetate fibres	5.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	- Other																								
520839.091	-- Satin	3.7% or 2.9% + 1.01 yen/m², whichever is the greater	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
520839.099	-- Other	3.7% or 2.9% + 1.01 yen/m², whichever is the greater	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Of yarns of different colours																								
5208.41	Plain weave, weighing not more than 100 g/m²																								
520841.010	- Containing more than 10% by weight, separately or together, of synthetic fibres or acetate fibres	5.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	- Other																								
	-- Gingham and Poplin																								
520841.091	--- Gingham	5.6% or 4.4% + 1.52 yen/m², whichever is the greater	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
520841.092	--- Poplin	5.6% or 4.4% + 1.52 yen/m², whichever is the greater	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
520841.099	-- Other	3.7% or 2.9% + 1.01 yen/m², whichever is the greater	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
5208.42	Plain weave, weighing more than 100 g/m²																								

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Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
520842.010	- Containing more than 10% by weight, separately or together, of synthetic fibres or acetate fibres	5.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	- Other																								
	-- Gingham and Poplin																								
520842.091	--- Gingham	5.6% or 4.4% + 1.52 yen/m², whichever is the greater	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
520842.092	--- Poplin	5.6% or 4.4% + 1.52 yen/m², whichever is the greater	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
520842.099	-- Other	3.7% or 2.9% + 1.01 yen/m², whichever is the greater	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
5208.43	3-thread or 4-thread twill, including cross twill																								
520843.010	- Containing more than 10% by weight, separately or together, of synthetic fibres or acetate fibres	5.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
520843.090	- Other	3.7% or 2.9% + 1.01 yen/m², whichever is the greater	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
5208.49	Other fabrics																								

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
520849.010	- Containing more than 10% by weight, separately or together, of synthetic fibres or acetate fibres	5.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
520849.090	- Other	3.7% or 2.9% + 1.01 yen/m², whichever is the greater	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Printed																								
5208.51	Plain weave, weighing not more than 100 g/m²																								
	- Containing more than 10% by weight, separately or together, of synthetic fibres or acetate fibres																								
520851.011	-- Batiks, certified as hand-dyed by the Government or a Government instrumentality of the country of origin (hereinafter in this Chapter referred to as the same)	5.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
520851.019	-- Other	5.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	- Other																								
520851.091	-- Batiks	3.7% or 2.9% + 1.01 yen/m², whichever is the greater	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	-- Other																								
520851.093	--- Poplin	5.6% or 4.4% + 1.52 yen/m², whichever is the greater	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
	--- Other																								
520851.092	---- Shirting	3.7% or 2.9% + 1.01 yen/m², whichever is the greater	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
520851.094	---- Voile and lawn	3.7% or 2.9% + 1.01 yen/m², whichever is the greater	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
520851.099	---- Other	3.7% or 2.9% + 1.01 yen/m², whichever is the greater	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
5208.52	Plain weave, weighing more than 100 g/m²																								
	- Containing more than 10% by weight, separately or together, of synthetic fibres or acetate fibres																								
520852.011	-- Batiks	5.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
520852.019	-- Other	5.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	- Other																								
520852.091	-- Batiks	3.7% or 2.9% + 1.01 yen/m², whichever is the greater	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
	-- Other																								
520852.094	--- Poplin	5.6% or 4.4% + 1.52 yen/m², whichever is the greater	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	--- Other																								
520852.092	---- Sheeting	3.7% or 2.9% + 1.01 yen/m², whichever is the greater	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
520852.093	---- Shirting	3.7% or 2.9% + 1.01 yen/m², whichever is the greater	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
520852.099	---- Other	3.7% or 2.9% + 1.01 yen/m², whichever is the greater	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
5208.59	Other fabrics																								
	- Containing more than 10% by weight, separately or together, of synthetic fibres or acetate fibres																								
520859.011	-- Batiks	5.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
520859.019	-- Other	5.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

TARIFF SCHEDULE OF JAPAN (HS2012)

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
	- Other																								
520859.091	-- Batiks	3.7% or 2.9% + 1.01 yen/m², whichever is the greater	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	-- Other																								
520859.092	--- Satin	3.7% or 2.9% + 1.01 yen/m², whichever is the greater	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
520859.099	--- Other	3.7% or 2.9% + 1.01 yen/m², whichever is the greater	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
52.09	Woven fabrics of cotton, containing 85% or more by weight of cotton, weighing more than 200 g/m²																								
	Unbleached																								
5209.11	Plain weave																								
520911.010	- Containing more than 10% by weight, separately or together, of synthetic fibres or acetate fibres	5.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	- Other																								

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
520911.091	-- Sheeting	3.7% or 2.9% + 1.01 yen/m², whichever is the greater	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
520911.099	-- Other	3.7% or 2.9% + 1.01 yen/m², whichever is the greater	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
5209.12	3-thread or 4-thread twill, including cross twill																								
520912.010	- Containing more than 10% by weight, separately or together, of synthetic fibres or acetate fibres	5.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
520912.090	- Other	3.7% or 2.9% + 1.01 yen/m², whichever is the greater	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
5209.19	Other fabrics																								
520919.010	- Containing more than 10% by weight, separately or together, of synthetic fibres or acetate fibres	5.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
520919.090	- Other	3.7% or 2.9% + 1.01 yen/m², whichever is the greater	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Bleached																								
5209.21	Plain weave																								

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
520921.010	- Containing more than 10% by weight, separately or together, of synthetic fibres or acetate fibres	5.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
520921.090	- Other	3.7% or 2.9% + 1.01 yen/m², whichever is the greater	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
5209.22	3-thread or 4-thread twill, including cross twill																								
520922.010	- Containing more than 10% by weight, separately or together, of synthetic fibres or acetate fibres	5.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
520922.090	- Other	3.7% or 2.9% + 1.01 yen/m², whichever is the greater	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
5209.29	Other fabrics																								
520929.010	- Containing more than 10% by weight, separately or together, of synthetic fibres or acetate fibres	5.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
520929.090	- Other	3.7% or 2.9% + 1.01 yen/m², whichever is the greater	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Dyed																								
5209.31	Plain weave																								
520931.010	- Containing more than 10% by weight, separately or together, of synthetic fibres or acetate fibres	5.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

TARIFF SCHEDULE OF JAPAN (HS2012)

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
	- Other																								
520931.091	-- Dyed in fibres or yarns prior to weaving	3.7% or 2.9% + 1.01 yen/m², whichever is the greater	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
520931.099	-- Other	3.7% or 2.9% + 1.01 yen/m², whichever is the greater	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
5209.32	3-thread or 4-thread twill, including cross twill																								
520932.010	- Containing more than 10% by weight, separately or together, of synthetic fibres or acetate fibres	5.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
520932.090	- Other	3.7% or 2.9% + 1.01 yen/m², whichever is the greater	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
5209.39	Other fabrics																								
520939.010	- Containing more than 10% by weight, separately or together, of synthetic fibres or acetate fibres	5.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
520939.090	- Other	3.7% or 2.9% + 1.01 yen/m², whichever is the greater	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Of yarns of different colours																								

TARIFF SCHEDULE OF JAPAN (HS2012)

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
5209.41	Plain weave																								
520941.010	- Containing more than 10% by weight, separately or together, of synthetic fibres or acetate fibres	5.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
520941.090	- Other	3.7% or 2.9% + 1.01 yen/m², whichever is the greater	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
5209.42	Denim																								
520942.010	- Containing more than 10% by weight, separately or together, of synthetic fibres or acetate fibres	5.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
520942.090	- Other	3.7% or 2.9% + 1.01 yen/m², whichever is the greater	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
5209.43	Other fabrics of 3-thread or 4-thread twill, including cross twill																								
520943.010	- Containing more than 10% by weight, separately or together, of synthetic fibres or acetate fibres	5.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
520943.090	- Other	3.7% or 2.9% + 1.01 yen/m², whichever is the greater	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
5209.49	Other fabrics																								
520949.010	- Containing more than 10% by weight, separately or together, of synthetic fibres or acetate fibres	5.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
520949.090	- Other	3.7% or 2.9% + 1.01 yen/m², whichever is the greater	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Printed																								
5209.51	Plain weave																								
	- Containing more than 10% by weight, separately or together, of synthetic fibres or acetate fibres																								
520951.011	-- Batiks	5.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
520951.019	-- Other	5.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	- Other																								
520951.091	-- Batiks	3.7% or 2.9% + 1.01 yen/m², whichever is the greater	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	-- Other																								
520951.092	--- Sheeting	3.7% or 2.9% + 1.01 yen/m², whichever is the greater	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
520951.099	--- Other	3.7% or 2.9% + 1.01 yen/m², whichever is the greater	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
5209.52	3-thread or 4-thread twill, including cross twill																								
	- Containing more than 10% by weight, separately or together, of synthetic fibres or acetate fibres																								
520952.011	-- Batiks	5.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
520952.019	-- Other	5.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	- Other																								
520952.091	-- Batiks	3.7% or 2.9% + 1.01 yen/m², whichever is the greater	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
520952.099	-- Other	3.7% or 2.9% + 1.01 yen/m², whichever is the greater	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
5209.59	Other fabrics																								
	- Containing more than 10% by weight, separately or together, of synthetic fibres or acetate fibres																								
520959.011	-- Batiks	5.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
520959.019	-- Other	5.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
	- Other																								
520959.091	-- Batiks	3.7% or 2.9% + 1.01 yen/m², whichever is the greater	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	-- Other																								
520959.092	--- Satin	3.7% or 2.9% + 1.01 yen/m², whichever is the greater	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
520959.099	--- Other	3.7% or 2.9% + 1.01 yen/m², whichever is the greater	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
52.10	Woven fabrics of cotton, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing not more than 200 g/m²																								
	Unbleached																								
5210.11	Plain weave																								
521011.010	1 Having either the warp or the weft of flax, ramie, synthetic fibres or acetate fibres	7.4%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
521011.020	2 Containing more than 10% by weight, separately or together, of synthetic fibres or acetate fibres (excluding those having either the warp or the weft of flax, ramie, synthetic fibres or acetate fibres)	5.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
521011.030	3 Other	3.7% or 2.9% + 1.01 yen/m², whichever is the greater	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
5210.19	Other fabrics																								
	1 Having either the warp or the weft of flax, ramie, synthetic fibres or acetate fibres																								
521019.110	- 3-thread or 4-thread twill, including cross twill	7.4%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
521019.190	- Other	7.4%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Containing more than 10% by weight, separately or together, of synthetic fibres or acetate fibres (excluding those having either the warp or the weft of flax, ramie, synthetic fibres or acetate fibres)																								
521019.210	- 3-thread or 4-thread twill, including cross twill	5.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
521019.290	- Other	5.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	3 Other																								
521019.910	- 3-thread or 4-thread twill, including cross twill	3.7% or 2.9% + 1.01 yen/m², whichever is the greater	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
521019.990	- Other	3.7% or 2.9% + 1.01 yen/m², whichever is the greater	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
	Bleached																								
5210.21	Plain weave																								
521021.010	1 Having either the warp or the weft of flax, ramie, synthetic fibres or acetate fibres	7.4%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
521021.020	2 Containing more than 10% by weight, separately or together, of synthetic fibres or acetate fibres (excluding those having either the warp or the weft of flax, ramie, synthetic fibres or acetate fibres)	5.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
521021.030	3 Other	3.7% or 2.9% + 1.01 yen/m², whichever is the greater	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
5210.29	Other fabrics																								
	1 Having either the warp or the weft of flax, ramie, synthetic fibres or acetate fibres																								
521029.110	- 3-thread or 4-thread twill, including cross twill	7.4%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
521029.190	- Other	7.4%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Containing more than 10% by weight, separately or together, of synthetic fibres or acetate fibres (excluding those having either the warp or the weft of flax, ramie, synthetic fibres or acetate fibres)																								
521029.210	- 3-thread or 4-thread twill, including cross twill	5.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
521029.290	- Other	5.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	3 Other																								

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
521029.910	- 3-thread or 4-thread twill, including cross twill	3.7% or 2.9% + 1.01 yen/m², whichever is the greater	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
521029.990	- Other	3.7% or 2.9% + 1.01 yen/m², whichever is the greater	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Dyed																								
5210.31	Plain weave																								
521031.010	1 Having either the warp or the weft of flax, ramie, synthetic fibres or acetate fibres	7.4%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
521031.020	2 Containing more than 10% by weight, separately or together, of synthetic fibres or acetate fibres (excluding those having either the warp or the weft of flax, ramie, synthetic fibres or acetate fibres)	5.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
521031.030	3 Other	3.7% or 2.9% + 1.01 yen/m², whichever is the greater	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
5210.32	3-thread or 4-thread twill, including cross twill																								
521032.010	1 Having either the warp or the weft of flax, ramie, synthetic fibres or acetate fibres	7.4%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
521032.020	2 Containing more than 10% by weight, separately or together, of synthetic fibres or acetate fibres (excluding those having either the warp or the weft of flax, ramie, synthetic fibres or acetate fibres)	5.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

TARIFF SCHEDULE OF JAPAN (HS2012)

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
521032.030	3 Other	3.7% or 2.9% + 1.01 yen/m², whichever is the greater	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
5210.39	Other fabrics																								
521039.010	1 Having either the warp or the weft of flax, ramie, synthetic fibres or acetate fibres	7.4%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
521039.020	2 Containing more than 10% by weight, separately or together, of synthetic fibres or acetate fibres (excluding those having either the warp or the weft of flax, ramie, synthetic fibres or acetate fibres)	5.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
521039.030	3 Other	3.7% or 2.9% + 1.01 yen/m², whichever is the greater	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Of yarns of different colours																								
5210.41	Plain weave																								
521041.010	1 Having either the warp or the weft of flax, ramie, synthetic fibres or acetate fibres	7.4%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
521041.020	2 Containing more than 10% by weight, separately or together, of synthetic fibres or acetate fibres (excluding those having either the warp or the weft of flax, ramie, synthetic fibres or acetate fibres)	5.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
521041.030	3 Other	3.7% or 2.9% + 1.01 yen/m², whichever is the greater	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

TARIFF SCHEDULE OF JAPAN (HS2012)

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
5210.49	Other fabrics																								
	1 Having either the warp or the weft of flax, ramie, synthetic fibres or acetate fibres																								
521049.110	- 3-thread or 4-thread twill, including cross twill	7.4%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
521049.190	- Other	7.4%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Containing more than 10% by weight, separately or together, of synthetic fibres or acetate fibres (excluding those having either the warp or the weft of flax, ramie, synthetic fibres or acetate fibres)																								
521049.210	- 3-thread or 4-thread twill, including cross twill	5.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
521049.290	- Other	5.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	3 Other																								
521049.910	- 3-thread or 4-thread twill, including cross twill	3.7% or 2.9% + 1.01 yen/m², whichever is the greater	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
521049.990	- Other	3.7% or 2.9% + 1.01 yen/m², whichever is the greater	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Printed																								
5210.51	Plain weave																								
	1 Having either the warp or the weft of flax, ramie, synthetic fibres or acetate fibres																								

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
521051.011	- Batiks	7.4%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
521051.019	- Other	7.4%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Containing more than 10% by weight, separately or together, of synthetic fibres or acetate fibres (excluding those having either the warp or the weft of flax, ramie, synthetic fibres or acetate fibres)																								
521051.021	- Batiks	5.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
521051.029	- Other	5.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	3 Other																								
521051.031	- Batiks	3.7% or 2.9% + 1.01 yen/m², whichever is the greater	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
521051.039	- Other	3.7% or 2.9% + 1.01 yen/m², whichever is the greater	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
5210.59	Other fabrics																								
	1 Having either the warp or the weft of flax, ramie, synthetic fibres or acetate fibres																								
521059.011	- Batiks	7.4%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
521059.019	- Other	7.4%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
	2 Containing more than 10% by weight, separately or together, of synthetic fibres or acetate fibres (excluding those having either the warp or the weft of flax, ramie, synthetic fibres or acetate fibres)																								
521059.021	- Batiks	5.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
521059.029	- Other	5.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	3 Other																								
521059.031	- Batiks	3.7% or 2.9% + 1.01 yen/m², whichever is the greater	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
521059.039	- Other	3.7% or 2.9% + 1.01 yen/m², whichever is the greater	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
52.11	Woven fabrics of cotton, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing more than 200 g/m²																								
	Unbleached																								
5211.11	Plain weave																								
521111.010	1 Having either the warp or the weft of flax, ramie, synthetic fibres or acetate fibres	7.4%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
521111.020	2 Containing more than 10% by weight, separately or together, of synthetic fibres or acetate fibres (excluding those having either the warp or the weft of flax, ramie, synthetic fibres or acetate fibres)	5.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
521111.030	3 Other	3.7% or 2.9% + 1.01 yen/m², whichever is the greater	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
5211.12	3-thread or 4-thread twill, including cross twill																								
521112.010	1 Having either the warp or the weft of flax, ramie, synthetic fibres or acetate fibres	7.4%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
521112.020	2 Containing more than 10% by weight, separately or together, of synthetic fibres or acetate fibres (excluding those having either the warp or the weft of flax, ramie, synthetic fibres or acetate fibres)	5.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
521112.030	3 Other	3.7% or 2.9% + 1.01 yen/m², whichever is the greater	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
5211.19	Other fabrics																								
521119.010	1 Having either the warp or the weft of flax, ramie, synthetic fibres or acetate fibres	7.4%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
521119.020	2 Containing more than 10% by weight, separately or together, of synthetic fibres or acetate fibres (excluding those having either the warp or the weft of flax, ramie, synthetic fibres or acetate fibres)	5.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
521119.030	3 Other	3.7% or 2.9% + 1.01 yen/m², whichever is the greater	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
5211.20	Bleached																								

TARIFF SCHEDULE OF JAPAN (HS2012)

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
521120.100	1 Having either the warp or the weft of flax, ramie, synthetic fibres or acetate fibres	7.4%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
521120.200	2 Containing more than 10% by weight, separately or together, of synthetic fibres or acetate fibres (excluding those having either the warp or the weft of flax, ramie, synthetic fibres or acetate fibres)	5.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
521120.900	3 Other	3.7% or 2.9% + 1.01 yen/m², whichever is the greater	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Dyed																								
5211.31	Plain weave																								
521131.010	1 Having either the warp or the weft of flax, ramie, synthetic fibres or acetate fibres	7.4%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
521131.020	2 Containing more than 10% by weight, separately or together, of synthetic fibres or acetate fibres (excluding those having either the warp or the weft of flax, ramie, synthetic fibres or acetate fibres)	5.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
521131.030	3 Other	3.7% or 2.9% + 1.01 yen/m², whichever is the greater	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
5211.32	3-thread or 4-thread twill, including cross twill																								
521132.010	1 Having either the warp or the weft of flax, ramie, synthetic fibres or acetate fibres	7.4%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
521132.020	2 Containing more than 10% by weight, separately or together, of synthetic fibres or acetate fibres (excluding those having either the warp or the weft of flax, ramie, synthetic fibres or acetate fibres)	5.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
521132.030	3 Other	3.7% or 2.9% + 1.01 yen/m², whichever is the greater	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
5211.39	Other fabrics																								
521139.010	1 Having either the warp or the weft of flax, ramie, synthetic fibres or acetate fibres	7.4%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
521139.020	2 Containing more than 10% by weight, separately or together, of synthetic fibres or acetate fibres (excluding those having either the warp or the weft of flax, ramie, synthetic fibres or acetate fibres)	5.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
521139.030	3 Other	3.7% or 2.9% + 1.01 yen/m², whichever is the greater	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Of yarns of different colours																								
5211.41	Plain weave																								
521141.010	1 Having either the warp or the weft of flax, ramie, synthetic fibres or acetate fibres	7.4%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
521141.020	2 Containing more than 10% by weight, separately or together, of synthetic fibres or acetate fibres (excluding those having either the warp or the weft of flax, ramie, synthetic fibres or acetate fibres)	5.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
521141.030	3 Other	3.7% or 2.9% + 1.01 yen/m², whichever is the greater	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
5211.42	Denim																								
521142.010	1 Having either the warp or the weft of flax, ramie, synthetic fibres or acetate fibres	7.4%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
521142.020	2 Containing more than 10% by weight, separately or together, of synthetic fibres or acetate fibres (excluding those having either the warp or the weft of flax, ramie, synthetic fibres or acetate fibres)	5.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
521142.030	3 Other	3.7% or 2.9% + 1.01 yen/m², whichever is the greater	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
5211.43	Other fabrics of 3-thread or 4-thread twill, including cross twill																								
521143.010	1 Having either the warp or the weft of flax, ramie, synthetic fibres or acetate fibres	7.4%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
521143.020	2 Containing more than 10% by weight, separately or together, of synthetic fibres or acetate fibres (excluding those having either the warp or the weft of flax, ramie, synthetic fibres or acetate fibres)	5.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
521143.030	3 Other	3.7% or 2.9% + 1.01 yen/m², whichever is the greater	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

TARIFF SCHEDULE OF JAPAN (HS2012)

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
5211.49	Other fabrics																								
521149.010	1 Having either the warp or the weft of flax, ramie, synthetic fibres or acetate fibres	7.4%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
521149.020	2 Containing more than 10% by weight, separately or together, of synthetic fibres or acetate fibres (excluding those having either the warp or the weft of flax, ramie, synthetic fibres or acetate fibres)	5.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
521149.030	3 Other	3.7% or 2.9% + 1.01 yen/m², whichever is the greater	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Printed																								
5211.51	Plain weave																								
	1 Having either the warp or the weft of flax, ramie, synthetic fibres or acetate fibres																								
521151.011	- Batiks	7.4%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
521151.019	- Other	7.4%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Containing more than 10% by weight, separately or together, of synthetic fibres or acetate fibres (excluding those having either the warp or the weft of flax, ramie, synthetic fibres or acetate fibres)																								
521151.021	- Batiks	5.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
521151.029	- Other	5.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	3 Other																								

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
521151.031	- Batiks	3.7% or 2.9% + 1.01 yen/m², whichever is the greater	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
521151.039	- Other	3.7% or 2.9% + 1.01 yen/m², whichever is the greater	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
5211.52	3-thread or 4-thread twill, including cross twill																								
	1 Having either the warp or the weft of flax, ramie, synthetic fibres or acetate fibres																								
521152.011	- Batiks	7.4%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
521152.019	- Other	7.4%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Containing more than 10% by weight, separately or together, of synthetic fibres or acetate fibres (excluding those having either the warp or the weft of flax, ramie, synthetic fibres or acetate fibres)																								
521152.021	- Batiks	5.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
521152.029	- Other	5.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	3 Other																								
521152.031	- Batiks	3.7% or 2.9% + 1.01 yen/m², whichever is the greater	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
521152.039	- Other	3.7% or 2.9% + 1.01 yen/m², whichever is the greater	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
5211.59	Other fabrics																								
	1 Having either the warp or the weft of flax, ramie, synthetic fibres or acetate fibres																								
521159.011	- Batiks	7.4%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
521159.019	- Other	7.4%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Containing more than 10% by weight, separately or together, of synthetic fibres or acetate fibres (excluding those having either the warp or the weft of flax, ramie, synthetic fibres or acetate fibres)																								
521159.021	- Batiks	5.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
521159.029	- Other	5.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	3 Other																								
521159.031	- Batiks	3.7% or 2.9% + 1.01 yen/m², whichever is the greater	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
521159.039	- Other	3.7% or 2.9% + 1.01 yen/m², whichever is the greater	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

TARIFF SCHEDULE OF JAPAN (HS2012)

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
52.12	Other woven fabrics of cotton																								
	Weighing not more than 200 g/m²																								
5212.11	Unbleached																								
521211.010	1 Having either the warp or the weft of flax, ramie, synthetic fibres or acetate fibres	7.4%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
521211.020	2 Containing more than 10% by weight, separately or together, of synthetic fibres or acetate fibres (excluding those having either the warp or the weft of flax, ramie, synthetic fibres or acetate fibres)	5.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
521211.030	3 Other	3.7% or 2.9% + 1.01 yen/m², whichever is the greater	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
5212.12	Bleached																								
521212.010	1 Having either the warp or the weft of flax, ramie, synthetic fibres or acetate fibres	7.4%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
521212.020	2 Containing more than 10% by weight, separately or together, of synthetic fibres or acetate fibres (excluding those having either the warp or the weft of flax, ramie, synthetic fibres or acetate fibres)	5.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
521212.030	3 Other	3.7% or 2.9% + 1.01 yen/m², whichever is the greater	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
5212.13	Dyed																								

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
521213.010	1 Having either the warp or the weft of flax, ramie, synthetic fibres or acetate fibres	7.4%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
521213.020	2 Containing more than 10% by weight, separately or together, of synthetic fibres or acetate fibres (excluding those having either the warp or the weft of flax, ramie, synthetic fibres or acetate fibres)	5.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
521213.030	3 Other	3.7% or 2.9% + 1.01 yen/m², whichever is the greater	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
5212.14	Of yarns of different colours																								
521214.010	1 Having either the warp or the weft of flax, ramie, synthetic fibres or acetate fibres	7.4%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
521214.020	2 Containing more than 10% by weight, separately or together, of synthetic fibres or acetate fibres (excluding those having either the warp or the weft of flax, ramie, synthetic fibres or acetate fibres)	5.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
521214.030	3 Other	3.7% or 2.9% + 1.01 yen/m², whichever is the greater	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
5212.15	Printed																								
	1 Having either the warp or the weft of flax, ramie, synthetic fibres or acetate fibres																								
521215.011	- Batiks	7.4%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
521215.019	- Other	7.4%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
	2 Containing more than 10% by weight, separately or together, of synthetic fibres or acetate fibres (excluding those having either the warp or the weft of flax, ramie, synthetic fibres or acetate fibres)																								
521215.021	- Batiks	5.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
521215.029	- Other	5.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	3 Other																								
521215.031	- Batiks	3.7% or 2.9% + 1.01 yen/m², whichever is the greater	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
521215.039	- Other	3.7% or 2.9% + 1.01 yen/m², whichever is the greater	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Weighing more than 200 g/m²																								
5212.21	Unbleached																								
521221.010	1 Having either the warp or the weft of flax, ramie, synthetic fibres or acetate fibres	7.4%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
521221.020	2 Containing more than 10% by weight, separately or together, of synthetic fibres or acetate fibres (excluding those having either the warp or the weft of flax, ramie, synthetic fibres or acetate fibres)	5.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

TARIFF SCHEDULE OF JAPAN (HS2012)

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
521221.030	3 Other	3.7% or 2.9% + 1.01 yen/m², whichever is the greater	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
5212.22	Bleached																								
521222.010	1 Having either the warp or the weft of flax, ramie, synthetic fibres or acetate fibres	7.4%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
521222.020	2 Containing more than 10% by weight, separately or together, of synthetic fibres or acetate fibres (excluding those having either the warp or the weft of flax, ramie, synthetic fibres or acetate fibres)	5.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
521222.030	3 Other	3.7% or 2.9% + 1.01 yen/m², whichever is the greater	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
5212.23	Dyed																								
521223.010	1 Having either the warp or the weft of flax, ramie, synthetic fibres or acetate fibres	7.4%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
521223.020	2 Containing more than 10% by weight, separately or together, of synthetic fibres or acetate fibres (excluding those having either the warp or the weft of flax, ramie, synthetic fibres or acetate fibres)	5.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
521223.030	3 Other	3.7% or 2.9% + 1.01 yen/m², whichever is the greater	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
5212.24	Of yarns of different colours																								

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Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
521224.010	1 Having either the warp or the weft of flax, ramie, synthetic fibres or acetate fibres	7.4%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
521224.020	2 Containing more than 10% by weight, separately or together, of synthetic fibres or acetate fibres (excluding those having either the warp or the weft of flax, ramie, synthetic fibres or acetate fibres)	5.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
521224.030	3 Other	3.7% or 2.9% + 1.01 yen/m², whichever is the greater	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
5212.25	Printed																								
	1 Having either the warp or the weft of flax, ramie, synthetic fibres or acetate fibres																								
521225.011	- Batiks	7.4%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
521225.019	- Other	7.4%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Containing more than 10% by weight, separately or together, of synthetic fibres or acetate fibres (excluding those having either the warp or the weft of flax, ramie, synthetic fibres or acetate fibres)																								
521225.021	- Batiks	5.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
521225.029	- Other	5.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	3 Other																								
521225.031	- Batiks	3.7% or 2.9% + 1.01 yen/m², whichever is the greater	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

TARIFF SCHEDULE OF JAPAN (HS2012)

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
521225.039	- Other	3.7% or 2.9% + 1.01 yen/m², whichever is the greater	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

TARIFF SCHEDULE OF JAPAN (HS2012)

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
	Chapter 53 Other vegetable textile fibres; paper yarn and woven fabrics of paper yarn																								
53.01	Flax, raw or processed but not spun; flax tow and waste (including yarn waste and garnetted stock)																								
530110.000	Flax, raw or retted	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Flax, broken, scutched, hackled or otherwise processed, but not spun																								
530121.000	Broken or scutched	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
5301.29	Other																								
530129.010	- Scoured	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
530129.090	- Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
530130.000	Flax tow and waste	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
53.02	True hemp (*Cannabis sativa L.*), raw or processed but not spun; tow and waste of true hemp (including yarn waste and garnetted stock)																								
530210.000	True hemp, raw or retted	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
530290.000	Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
53.03	Jute and other textile bast fibres (excluding flax, true hemp and ramie), raw or processed but not spun; tow and waste of these fibres (including yarn waste and garnetted stock)																								
530310.000	Jute and other textile bast fibres, raw or retted	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
530390.000	Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
53.05																									

TARIFF SCHEDULE OF JAPAN (HS2012)

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
530500.000	Coconut, abaca (Manila hemp or *Musa textilis Nee*), ramie and other vegetable textile fibres, not elsewhere specified or included, raw or processed but not spun; tow, noils and waste of these fibres (including yarn waste and garnetted stock).	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
53.06	Flax yarn																								
530610.000	Single	7.9%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
530620.000	Multiple (folded) or cabled	7.9%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
53.07	Yarn of jute or of other textile bast fibres of heading 53.03																								
530710.000	Single	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
530720.000	Multiple (folded) or cabled	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
53.08	Yarn of other vegetable textile fibres; paper yarn																								
530810.000	Coir yarn	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
530820.000	True hemp yarn	2.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
5308.90	Other																								
530890.020	1 Paper yarn	2.5%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																								
530890.091	- Ramie yarn	7.9%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
530890.092	- Other	7.9%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
53.09	Woven fabrics of flax																								
	Containing 85% or more by weight of flax																								

TARIFF SCHEDULE OF JAPAN (HS2012)

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
530911.000	Unbleached or bleached	10.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
530919.000	Other	10.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Containing less than 85% by weight of flax																								
530921.000	Unbleached or bleached	10.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
530929.000	Other	10.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
53.10	Woven fabrics of jute or of other textile bast fibres of heading 53.03																								
531010.000	Unbleached	10.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
531090.000	Other	10.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
53.11																									
5311.00	Woven fabrics of other vegetable textile fibres; woven fabrics of paper yarn																								
531100.010	1 Woven fabrics of ramie	10.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
531100.020	2 Woven fabrics of true hemp or paper yarn	3.5%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
531100.030	3 Other	2.5%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

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Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
	Chapter 54 Man-made filaments; strip and the like of man-made textile materials																								
54.01	Sewing thread of man-made filaments, whether or not put up for retail sale																								
5401.10	Of synthetic filaments																								
540110.010	1 Containing more than 10% by weight of silk	5.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																								
540110.021	(1) Containing more than 50% by weight of synthetic fibres or synthetic fibres and acetate fibres taken together	6.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
540110.022	(2) Other	4.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
5401.20	Of artificial filaments																								
540120.010	1 Containing more than 10% by weight of silk	5.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																								
540120.021	(1) Containing more than 50% by weight of acetate fibres or acetate fibres and synthetic fibres taken together	6.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
540120.022	(2) Other	4.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
54.02	Synthetic filament yarn (other than sewing thread), not put up for retail sale, including synthetic monofilament of less than 67 decitex																								
	High tenacity yarn of nylon or other polyamides																								
540211.000	Of aramids	2.7%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
5402.19	Other																								
540219.100	1 Containing more than 10% by weight of silk	5.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
	2 Containing more than 50% by weight of synthetic fibres or synthetic fibres and acetate fibres taken together																								
540219.210	- Untwisted or with a twist not exceeding 50 turns per metre	5.3%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
540219.220	- With a twist exceeding 50 turns per meter	6.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
540219.900	3 Other	4.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
5402.20	High tenacity yarn of polyesters																								
540220.010	1 Containing more than 10% by weight of silk	5.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																								
540220.021	(1) Containing more than 50% by weight of synthetic fibres or synthetic fibres and acetate fibres taken together	6.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
540220.022	(2) Other	4.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Textured yarn																								
5402.31	Of nylon or other polyamides, measuring per single yarn not more than 50 tex																								
540231.010	1 Containing more than 10% by weight of silk	5.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																								
540231.021	(1) Containing more than 50% by weight of synthetic fibres or synthetic fibres and acetate fibres taken together	6.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
540231.022	(2) Other	4.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
5402.32	Of nylon or other polyamides, measuring per single yarn more than 50 tex																								

TARIFF SCHEDULE OF JAPAN (HS2012)

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
540232.010	1 Containing more than 10% by weight of silk	5.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																								
	(1) Containing more than 50% by weight of synthetic fibres or synthetic fibres and acetate fibres taken together																								
540232.021	- Measuring per single yarn more than 88 tex	6.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
540232.022	- Other	6.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
540232.029	(2) Other	4.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
5402.33	Of polyesters																								
540233.010	1 Containing more than 10% by weight of silk	5.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																								
540233.021	(1) Containing more than 50% by weight of synthetic fibres or synthetic fibres and acetate fibres taken together	6.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
540233.022	(2) Other	4.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
5402.34	Of polypropylene																								
540234.100	1 Containing more than 10% by weight of silk	5.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																								
540234.910	(1) Containing more than 50% by weight of synthetic fibres or synthetic fibres and acetate fibres taken together	6.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
540234.990	(2) Other	4.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

TARIFF SCHEDULE OF JAPAN (HS2012)

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
5402.39	Other																								
540239.010	1 Containing more than 10% by weight of silk	5.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																								
540239.021	(1) Containing more than 50% by weight of synthetic fibres or synthetic fibres and acetate fibres taken together	6.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
540239.022	(2) Other	4.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Other yarn, single, untwisted or with a twist not exceeding 50 turns per metre																								
5402.44	Elastomeric																								
540244.100	1 Containing more than 10% by weight of silk	5.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																								
540244.910	(1) Of aramid fibres	2.7%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	(2) Containing more than 50% by weight of synthetic fibres or synthetic fibres and acetate fibres taken together																								
540244.921	- Of nylon or other polyamides	5.3%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
540244.922	- Of polyesters	6.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
540244.929	- Other	6.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
540244.990	(3) Other	4.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
5402.45	Other, of nylon or other polyamides																								
540245.100	1 Containing more than 10% by weight of silk	5.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

TARIFF SCHEDULE OF JAPAN (HS2012)

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
	2 Other																								
540245.910	(1) Of aramid fibres	2.7%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	(2) Other																								
540245.991	A Containing more than 50% by weight of synthetic fibres or synthetic fibres and acetate fibres taken together	5.3%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
540245.999	B Other	4.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
5402.46	Other, of polyesters, partially oriented																								
540246.100	1 Containing more than 10% by weight of silk	5.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																								
540246.910	(1) Containing more than 50% by weight of synthetic fibres or synthetic fibres and acetate fibres taken together	6.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
540246.990	(2) Other	4.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
5402.47	Other, of polyesters																								
540247.100	1 Containing more than 10% by weight of silk	5.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																								
540247.910	(1) Containing more than 50% by weight of synthetic fibres or synthetic fibres and acetate fibres taken together	6.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
540247.990	(2) Other	4.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
5402.48	Other, of polypropylene																								

TARIFF SCHEDULE OF JAPAN (HS2012)

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
540248.100	1 Containing more than 10% by weight of silk	5.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																								
540248.910	(1) Containing more than 50% by weight of synthetic fibres or synthetic fibres and acetate fibres taken together	6.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
540248.990	(2) Other	4.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
5402.49	Other																								
540249.010	1 Containing more than 10% by weight of silk	5.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																								
540249.021	(1) Containing more than 50% by weight of synthetic fibres or synthetic fibres and acetate fibres taken together	6.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
540249.022	(2) Other	4.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Other yarn, single, with a twist exceeding 50 turns per metre																								
5402.51	Of nylon or other polyamides																								
540251.010	1 Containing more than 10% by weight of silk	5.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																								
540251.021	(1) Containing more than 50% by weight of synthetic fibres or synthetic fibres and acetate fibres taken together	6.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
540251.022	(2) Other	4.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
5402.52	Of polyesters																								

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
540252.010	1 Containing more than 10% by weight of silk	5.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																								
540252.021	(1) Containing more than 50% by weight of synthetic fibres or synthetic fibres and acetate fibres taken together	6.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
540252.022	(2) Other	4.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
5402.59	Other																								
540259.010	1 Containing more than 10% by weight of silk	5.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																								
540259.021	(1) Containing more than 50% by weight of synthetic fibres or synthetic fibres and acetate fibres taken together	6.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
540259.022	(2) Other	4.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Other yarn, multiple (folded) or cabled																								
5402.61	Of nylon or other polyamides																								
540261.010	1 Containing more than 10% by weight of silk	5.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																								
540261.021	(1) Containing more than 50% by weight of synthetic fibres or synthetic fibres and acetate fibres taken together	6.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
540261.022	(2) Other	4.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
5402.62	Of polyesters																								

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
540262.010	1 Containing more than 10% by weight of silk	5.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																								
540262.021	(1) Containing more than 50% by weight of synthetic fibres or synthetic fibres and acetate fibres taken together	6.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
540262.022	(2) Other	4.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
5402.69	Other																								
540269.010	1 Containing more than 10% by weight of silk	5.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																								
540269.021	(1) Containing more than 50% by weight of synthetic fibres or synthetic fibres and acetate fibres taken together	6.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
540269.022	(2) Other	4.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
54.03	Artificial filament yarn (other than sewing thread), not put up for retail sale, including artificial monofilament of less than 67 decitex																								
5403.10	High tenacity yarn of viscose rayon																								
540310.010	1 Containing more than 10% by weight of silk	5.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
540310.020	2 Other	4.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Other yarn, single																								
5403.31	Of viscose rayon, untwisted or with a twist not exceeding 120 turns per metre																								
540331.100	1 Containing more than 10% by weight of silk	5.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
	2 Other																								
540331.910	(1) Containing more than 50% by weight of acetate fibres or acetate fibres and synthetic fibres taken together, of textured yarn	6.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
540331.990	(2) Other	4.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
5403.32	Of viscose rayon, with a twist exceeding 120 turns per metre																								
540332.100	1 Containing more than 10% by weight of silk	5.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																								
540332.910	(1) Containing more than 50% by weight of acetate fibres or acetate fibres and synthetic fibres taken together, of textured yarn	6.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
540332.990	(2) Other	4.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
5403.33	Of cellulose acetate																								
540333.010	1 Containing more than 10% by weight of silk	5.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																								
540333.021	(1) Containing more than 50% by weight of acetate fibres or acetate fibres and synthetic fibres taken together	6.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
540333.022	(2) Other	4.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
5403.39	Other																								
540339.010	1 Containing more than 10% by weight of silk	5.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																								

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
540339.021	(1) Containing more than 50% by weight of acetate fibres or acetate fibres and synthetic fibres taken together	6.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
540339.022	(2) Other	4.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Other yarn, multiple (folded) or cabled																								
5403.41	Of viscose rayon																								
540341.100	1 Containing more than 10% by weight of silk	5.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																								
540341.910	(1) Containing more than 50% by weight of acetate fibres or acetate fibres and synthetic fibres taken together, of textured yarn	6.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
540341.990	(2) Other	4.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
5403.42	Of cellulose acetate																								
540342.010	1 Containing more than 10% by weight of silk	5.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																								
540342.021	(1) Containing more than 50% by weight of acetate fibres or acetate fibres and synthetic fibres taken together	6.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
540342.022	(2) Other	4.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
5403.49	Other																								
540349.010	1 Containing more than 10% by weight of silk	5.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																								

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
540349.021	(1) Containing more than 50% by weight of acetate fibres or acetate fibres and synthetic fibres taken together	6.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
540349.022	(2) Other	4.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
54.04	Synthetic monofilament of 67 decitex or more and of which no cross-sectional dimension exceeds 1 mm; strip and the like (for example, artificial straw) of synthetic textile materials of an apparent width not exceeding 5 mm																								
	Monofilament																								
540411.000	Elastomeric	6.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
540412.000	Other, of polypropylene	6.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
5404.19	Other																								
540419.010	- Of nylon or other polyamides	6.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
540419.090	- Other	6.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
540490.000	Other	6.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
54.05																									
540500.000	Artificial monofilament of 67 decitex or more and of which no cross-sectional dimension exceeds 1 mm; strip and the like (for example, artificial straw) of artificial textile materials of an apparent width not exceeding 5 mm.	3.5%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
54.06																									
5406.00	Man-made filament yarn (other than sewing thread), put up for retail sale																								
540600.100	1 Containing more than 10% by weight of silk	5.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

TARIFF SCHEDULE OF JAPAN (HS2012)

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
	2 Other																								
540600.910	(1) Containing more than 50% by weight of synthetic fibres, of acetate fibres or of synthetic fibres and acetate fibres taken together	5.8%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
540600.990	(2) Other	3.5%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
54.07	Woven fabrics of synthetic filament yarn, including woven fabrics obtained from materials of heading 54.04																								
5407.10	Woven fabrics obtained from high tenacity yarn of nylon or other polyamides or of polyesters																								
	1 Containing more than 10% by weight of silk																								
540710.011	- Containing more than 50% by weight of synthetic fibres or of synthetic fibres and acetate fibres taken together or having either the warp or the weft of such fibres	8.2%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
540710.019	- Other	6.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																								
	(1) Consisting wholly of goods set out in the Additional Note 1 to Chapter 54 in Annex to the Customs Tariff Law (Law No. 54 of 1910) (hereinafter referred to as "the Specified Synthetic Fibres") or of "the Specified Synthetic Fibres" mixed with acetate fibres																								
540710.081	- Containing 85% or more by weight of nylon or other polyamides	5.3%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
540710.089	- Other	5.3%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
540710.090	(2) Other	6.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
5407.20	Woven fabrics obtained from strip or the like																								

TARIFF SCHEDULE OF JAPAN (HS2012)

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
	1 Containing more than 10% by weight of silk																								
540720.011	- Containing more than 50% by weight of synthetic textile materials or of synthetic textile materials and acetate textile materials taken together, or having either the warp or the weft of such materials	8.2%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
540720.019	- Other	6.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																								
	(1) Containing more than 50% by weight of "the Specified Synthetic Fibres" textile materials or of "the Specified Synthetic Fibres" textile materials and acetate textile materials taken together, or having either the warp or the weft of such textile materials																								
540720.091	A Consisting wholly of "the Specified Synthetic Fibres" textile materials or of "the Specified Synthetic Fibres" textile materials and acetate textile materials	5.3%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
540720.092	B Other	6.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
540720.099	(2) Other	8.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
5407.30	Fabrics specified in Note 9 to Section XI																								
	1 Containing more than 10% by weight of silk																								
540730.011	- Containing more than 50% by weight of synthetic fibres or of synthetic fibres and acetate fibres taken together, or having either the warp or the weft of such fibres	8.2%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
540730.019	- Other	6.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																								

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
	(1) Containing more than 50% by weight of "the Specified Synthetic Fibres", of acetate fibres or of "the Specified Synthetic Fibres" and acetate fibres taken together, or having either the warp or the weft of such fibres																								
540730.091	A Consisting wholly of "the Specified Synthetic Fibres" or of "the Specified Synthetic Fibres" mixed with acetate fibres	5.3%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
540730.092	B Other	6.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
540730.099	(2) Other	8.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Other woven fabrics, containing 85% or more by weight of filaments of nylon or other polyamides																								
5407.41	Unbleached or bleached																								
540741.010	1 Containing more than 10% by weight of silk	8.8%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																								
540741.023	(1) Consisting wholly of "the Specified Synthetic Fibres" or of "the Specified Synthetic Fibres" mixed with acetate fibres	5.7%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
540741.029	(2) Other	7.1%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
5407.42	Dyed																								
540742.010	1 Containing more than 10% by weight of silk	8.2%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																								
540742.021	(1) Consisting wholly of "the Specified Synthetic Fibres" or of "the Specified Synthetic Fibres" mixed with acetate fibres	5.3%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
540742.022	(2) Other	6.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

TARIFF SCHEDULE OF JAPAN (HS2012)

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
5407.43	Of yarns of different colours																								
540743.010	1 Containing more than 10% by weight of silk	8.2%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																								
540743.021	(1) Consisting wholly of "the Specified Synthetic Fibres" or of "the Specified Synthetic Fibres" mixed with acetate fibres	5.3%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
540743.022	(2) Other	6.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
5407.44	Printed																								
540744.010	1 Containing more than 10% by weight of silk	8.2%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																								
540744.021	(1) Consisting wholly of "the Specified Synthetic Fibres" or of "the Specified Synthetic Fibres" mixed with acetate fibres	5.3%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
540744.022	(2) Other	6.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Other woven fabrics, containing 85% or more by weight of textured polyester filaments																								
5407.51	Unbleached or bleached																								
540751.010	1 Containing more than 10% by weight of silk	8.8%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																								
540751.023	(1) Consisting wholly of "the Specified Synthetic Fibres" or of "the Specified Synthetic Fibres" mixed with acetate fibres	5.7%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
540751.029	(2) Other	7.1%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

TARIFF SCHEDULE OF JAPAN (HS2012)

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
5407.52	Dyed																								
540752.010	1 Containing more than 10% by weight of silk	8.2%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																								
540752.021	(1) Consisting wholly of "the Specified Synthetic Fibres" or of "the Specified Synthetic Fibres" mixed with acetate fibres	5.3%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
540752.022	(2) Other	6.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
5407.53	Of yarns of different colours																								
540753.010	1 Containing more than 10% by weight of silk	8.2%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																								
540753.021	(1) Consisting wholly of "the Specified Synthetic Fibres" or of "the Specified Synthetic Fibres" mixed with acetate fibres	5.3%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
540753.022	(2) Other	6.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
5407.54	Printed																								
540754.010	1 Containing more than 10% by weight of silk	8.2%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																								
540754.021	(1) Consisting wholly of "the Specified Synthetic Fibres" or of "the Specified Synthetic Fibres" mixed with acetate fibres	5.3%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
540754.022	(2) Other	6.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Other woven fabrics, containing 85% or more by weight of polyester filaments																								

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Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
5407.61	Containing 85% or more by weight of non-textured polyester filaments																								
540761.010	1 Containing more than 10% by weight of silk	8.8%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																								
	(1) Consisting wholly of "the Specified Synthetic Fibres" or of "the Specified Synthetic Fibres" mixed with acetate fibres																								
540761.021	- Unbleached or bleached	5.7%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
540761.022	- Dyed	5.7%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
540761.023	- Of yarns of different colours	5.7%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
540761.024	- Printed	5.7%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
540761.029	(2) Other	7.1%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
5407.69	Other																								
540769.010	1 Containing more than 10% by weight of silk	8.2%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																								
540769.021	- Unbleached or bleached	5.3%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
540769.022	- Dyed	5.3%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
540769.023	- Of yarns of different colours	5.3%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
540769.024	- Printed	5.3%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Other woven fabrics, containing 85% or more by weight of synthetic filaments																								

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Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
5407.71	Unbleached or bleached																								
540771.010	1 Containing more than 10% by weight of silk	8.2%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																								
540771.021	(1) Containing more than 50% by weight of "the Specified Synthetic Fibres", or of "the Specified Synthetic Fibres" and acetate fibres taken together, or having either the warp or the weft of such fibres	5.3%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
540771.022	(2) Other	8.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
5407.72	Dyed																								
540772.010	1 Containing more than 10% by weight of silk	8.2%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																								
540772.021	(1) Containing more than 50% by weight of "the Specified Synthetic Fibres" or of "the Specified Synthetic Fibres" and acetate fibres taken together, or having either the warp or the weft of such fibres	5.3%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
540772.022	(2) Other	8.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
5407.73	Of yarns of different colours																								
540773.010	1 Containing more than 10% by weight of silk	8.2%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																								
540773.021	(1) Containing more than 50% by weight of "the Specified Synthetic Fibres", or of "the Specified Synthetic Fibres" and acetate fibres taken together, or having either the warp or the weft of such fibres	5.3%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
540773.022	(2) Other	8.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

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Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
5407.74	Printed																								
540774.010	1 Containing more than 10% by weight of silk	8.2%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																								
540774.021	(1) Containing more than 50% by weight of "the Specified Synthetic Fibres", or of "the Specified Synthetic Fibres" and acetate fibres taken together, or having either the warp or the weft of such fibres	5.3%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
540774.022	(2) Other	8.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Other woven fabrics, containing less than 85% by weight of synthetic filaments, mixed mainly or solely with cotton																								
5407.81	Unbleached or bleached																								
	1 Containing more than 10% by weight of silk																								
540781.011	- Containing more than 50% by weight of synthetic fibres or of synthetic fibres and acetate fibres taken together, or having either the warp or the weft of such fibres	8.2%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
540781.019	- Other	6.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
540781.090	2 Other	6.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
5407.82	Dyed																								
	1 Containing more than 10% by weight of silk																								
540782.011	- Containing more than 50% by weight of synthetic fibres or of synthetic fibres and acetate fibres taken together or having either the warp or the weft of such fibres	8.2%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
540782.019	- Other	6.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

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Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
540782.090	2 Other	6.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
5407.83	Of yarns of different colours																								
	1 Containing more than 10% by weight of silk																								
540783.011	- Containing more than 50% by weight of synthetic fibres or of synthetic fibres and acetate fibres taken together or having either the warp or the weft of such fibres	8.2%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
540783.019	- Other	6.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
540783.090	2 Other	6.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
5407.84	Printed																								
	1 Containing more than 10% by weight of silk																								
540784.011	- Containing more than 50% by weight of synthetic fibres or of synthetic fibres and acetate fibres taken together or having either the warp or the weft of such fibres	8.2%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
540784.019	- Other	6.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
540784.090	2 Other	6.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Other woven fabrics																								
5407.91	Unbleached or bleached																								
	1 Containing more than 10% by weight of silk																								
540791.011	- Containing more than 50% by weight of synthetic fibres, of acetate fibres or of synthetic fibres and acetate fibres taken together, or having either the warp or the weft of such fibres	8.2%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

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Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
540791.019	- Other	6.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																								
540791.091	(1) Containing more than 50% by weight of synthetic fibres or of synthetic fibres and acetate fibres taken together or having either the warp or the weft of such fibres, excluding those containing more than 50% by weight of "the Specified Synthetic Fibres", of acetate fibres or of "the Specified Synthetic Fibres" and acetate fibres taken together, or having either the warp or the weft of such fibres	10.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
540791.099	(2) Other	6.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
5407.92	Dyed																								
	1 Containing more than 10% by weight of silk																								
540792.011	- Containing more than 50% by weight of synthetic fibres, of acetate fibres or of synthetic fibres and acetate fibres taken together, or having either the warp or the weft of such fibres	8.2%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
540792.019	- Other	6.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																								
540792.091	(1) Containing more than 50% by weight of synthetic fibres or of synthetic fibres and acetate fibres taken together or having either the warp or the weft of such fibres, excluding those containing more than 50% by weight of "the Specified Synthetic Fibres", of acetate fibres or of "the Specified Synthetic Fibres" and acetate fibres taken together, or having either the warp or the weft of such fibres	10.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
540792.099	(2) Other	6.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
5407.93	Of yarns of different colours																								
	1 Containing more than 10% by weight of silk																								

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
540793.011	- Containing more than 50% by weight of synthetic fibres, acetate fibres or of synthetic fibres and acetate fibres taken together, or having either the warp or the weft of such fibres	8.2%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
540793.019	- Other	6.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																								
540793.091	(1) Containing more than 50% by weight of synthetic fibres or of synthetic fibres and acetate fibres taken together or having either the warp or the weft of such fibres, excluding those containing more than 50% by weight of "the Specified Synthetic Fibres", of acetate fibres or of "the Specified Synthetic Fibres" and acetate fibres taken together, or having either the warp or the weft of such fibres	10.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
540793.099	(2) Other	6.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
5407.94	Printed																								
	1 Containing more than 10% by weight of silk																								
540794.011	- Containing more than 50% by weight of synthetic fibres, of acetate fibres or of synthetic fibres and acetate fibres taken together, or having either the warp or the weft of such fibres	8.2%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
540794.019	- Other	6.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																								
540794.091	(1) Containing more than 50% by weight of synthetic fibres or of synthetic fibres and acetate fibres taken together or having either the warp or the weft of such fibres, excluding those containing more than 50% by weight of "the Specified Synthetic Fibres", of acetate fibres or of "the Specified Synthetic Fibres" and acetate fibres taken together, or having either the warp or the weft of such fibres	10.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
540794.099	(2) Other	6.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

TARIFF SCHEDULE OF JAPAN (HS2012)

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
54.08	Woven fabrics of artificial filament yarn, including woven fabrics obtained from materials of heading 54.05																								
5408.10	Woven fabrics obtained from high tenacity yarn of viscose rayon																								
540810.010	1 Containing more than 10% by weight of silk	6.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
540810.020	2 Other	4.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Other woven fabrics, containing 85% or more by weight of artificial filament or strip or the like																								
5408.21	Unbleached or bleached																								
	1 Containing more than 10% by weight of silk																								
540821.011	- Containing more than 50% by weight of acetate fibres or of acetate fibres and synthetic fibres taken together or having either the warp or the weft of such fibres	8.8%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
540821.019	- Other	7.1%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																								
540821.091	(1) Containing more than 50% by weight of acetate fibres or of acetate fibres and synthetic fibres taken together or having either the warp or the weft of such fibres	7.1%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
540821.099	(2) Other	4.3%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
5408.22	Dyed																								
	1 Containing more than 10% by weight of silk																								
540822.011	- Containing more than 50% by weight of acetate fibres or of acetate fibres and synthetic fibres taken together or having either the warp or the weft of such fibres	8.2%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

TARIFF SCHEDULE OF JAPAN (HS2012)

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
540822.019	- Other	6.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																								
540822.091	(1) Containing more than 50% by weight of acetate fibres or of acetate fibres and synthetic fibres taken together or having either the warp or the weft of such fibres	6.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
540822.099	(2) Other	4.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
5408.23	Of yarns of different colours																								
	1 Containing more than 10% by weight of silk																								
540823.011	- Containing more than 50% by weight of acetate fibres or of acetate fibres and synthetic fibres taken together or having either the warp or the weft of such fibres	8.2%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
540823.019	- Other	6.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																								
540823.091	(1) Containing more than 50% by weight of acetate fibres or of acetate fibres and synthetic fibres taken together or having either the warp or the weft of such fibres	6.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
540823.099	(2) Other	4.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
5408.24	Printed																								
	1 Containing more than 10% by weight of silk																								
540824.011	- Containing more than 50% by weight of acetate fibres or of acetate fibres and synthetic fibres taken together or having either the warp or the weft of such fibres	8.2%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
540824.019	- Other	6.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

TARIFF SCHEDULE OF JAPAN (HS2012)

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
	2 Other																								
540824.091	(1) Containing more than 50% by weight of acetate fibres or of acetate fibres and synthetic fibres taken together or having either the warp or the weft of such fibres	6.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
540824.099	(2) Other	4.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Other woven fabrics																								
5408.31	Unbleached or bleached																								
	1 Containing more than 10% by weight of silk																								
540831.011	- Containing more than 50% by weight of acetate fibres, of synthetic fibres or of acetate fibres and synthetic fibres taken together, or having either the warp or the weft of such fibres	8.8%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
540831.019	- Other	7.1%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																								
540831.091	(1) Containing more than 50% by weight of acetate fibres, of synthetic fibres or of acetate fibres and synthetic fibres taken together, or having either the warp or the weft of such fibres	7.1%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
540831.099	(2) Other	4.3%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
5408.32	Dyed																								
	1 Containing more than 10% by weight of silk																								
540832.011	- Containing more than 50% by weight of acetate fibres, of synthetic fibres or of acetate fibres and synthetic fibres taken together, or having either the warp or the weft of such fibres	8.2%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

TARIFF SCHEDULE OF JAPAN (HS2012)

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
540832.019	- Other	6.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																								
540832.091	(1) Containing more than 50% by weight of acetate fibres, of synthetic fibres or of acetate fibres and synthetic fibres taken together, or having either the warp or the weft of such fibres	6.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
540832.099	(2) Other	4.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
5408.33	Of yarns of different colours																								
	1 Containing more than 10% by weight of silk																								
540833.011	- Containing more than 50% by weight of acetate fibres, of synthetic fibres or of acetate fibres and synthetic fibres taken together, or having either the warp or the weft of such fibres	8.2%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
540833.019	- Other	6.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																								
540833.091	(1) Containing more than 50% by weight of acetate fibres, of synthetic fibres or of acetate fibres and synthetic fibres taken together, or having either the warp or the weft of such fibres	6.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
540833.099	(2) Other	4.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
5408.34	Printed																								
	1 Containing more than 10% by weight of silk																								
540834.011	- Containing more than 50% by weight of acetate fibres, of synthetic fibres or of acetate fibres and synthetic fibres taken together, or having either the warp or the weft of such fibres	8.2%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

TARIFF SCHEDULE OF JAPAN (HS2012)

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
540834.019	- Other	6.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																								
540834.091	(1) Containing more than 50% by weight of acetate fibres, of synthetic fibres or of acetate fibres and synthetic fibres taken together, or having either the warp or the weft of such fibres	6.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
540834.099	(2) Other	4.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

TARIFF SCHEDULE OF JAPAN (HS2012)

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
	Chapter 55 Man-made staple fibres																								
55.01	Synthetic filament tow																								
550110.000	Of nylon or other polyamides	6.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
550120.000	Of polyesters	6.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
550130.000	Acrylic or modacrylic	6.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
550140.000	Of polypropylene	6.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
550190.000	Other	6.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
55.02																									
5502.00	Artificial filament tow																								
550200.010	1 Of acetate	5.8%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
550200.020	2 Other	3.5%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
55.03	Synthetic staple fibres, not carded, combed or otherwise processed for spinning																								
	Of nylon or other polyamides																								
550311.000	Of aramids	5.3%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
550319.000	Other	5.3%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
5503.20	Of polyesters																								
550320.010	- Measuring more than 3.88 decitex but less than 22.23 decitex, 25 mm or more but not more than 80 mm in length	6.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
550320.090	- Other	6.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

TARIFF SCHEDULE OF JAPAN (HS2012)

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
550330.000	Acrylic or modacrylic	6.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
550340.000	Of polypropylene	6.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
5503.90	Other																								
550390.010	1 Containing more than 50% by weight of synthetic fibres or synthetic fibres and acetate fibres taken together	6.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
550390.020	2 Other	4.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
55.04	Artificial staple fibres, not carded, combed or otherwise processed for spinning																								
550410.000	Of viscose rayon	4.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
5504.90	Other																								
550490.010	1 Containing more than 50% by weight of acetate fibres or acetate fibres and synthetic fibres taken together	6.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
550490.020	2 Other	4.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
55.05	Waste (including noils, yarn waste and garnetted stock) of man-made fibres																								
550510.000	Of synthetic fibres	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
550520.000	Of artificial fibres	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
55.06	Synthetic staple fibres, carded, combed or otherwise processed for spinning																								
550610.000	Of nylon or other polyamides	6.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
550620.000	Of polyesters	6.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
550630.000	Acrylic or modacrylic	6.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

TARIFF SCHEDULE OF JAPAN (HS2012)

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
5506.90	Other																								
550690.010	1 Containing more than 50% by weight of synthetic fibres or synthetic fibres and acetate fibres taken together	6.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
550690.020	2 Other	3.5%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
55.07																									
5507.00	Artificial staple fibres, carded, combed or otherwise processed for spinning																								
550700.010	1 Containing more than 50% by weight of acetate fibres or acetate fibres and synthetic fibres taken together	6.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
550700.020	2 Other	3.5%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
55.08	Sewing thread of man-made staple fibres, whether or not put up for retail sale																								
550810.000	Of synthetic staple fibres	6.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
5508.20	Of artificial staple fibres																								
550820.010	1 Containing more than 50% by weight of acetate fibres or acetate fibres and synthetic fibres taken together	6.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
550820.020	2 Other	4.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
55.09	Yarn (other than sewing thread) of synthetic staple fibres, not put up for retail sale																								
	Containing 85% or more by weight of staple fibres of nylon or other polyamides																								
550911.000	Single yarn	6.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
550912.000	Multiple (folded) or cabled yarn	6.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
	Containing 85% or more by weight of polyester staple fibres																								
550921.000	Single yarn	6.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
550922.000	Multiple (folded) or cabled yarn	6.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Containing 85% or more by weight of acrylic or modacrylic staple fibres																								
550931.000	Single yarn	6.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
550932.000	Multiple (folded) or cabled yarn	6.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Other yarn, containing 85% or more by weight of synthetic staple fibres																								
550941.000	Single yarn	6.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
550942.000	Multiple (folded) or cabled yarn	6.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Other yarn, of polyester staple fibres																								
5509.51	Mixed mainly or solely with artificial staple fibres																								
550951.010	1 Containing more than 50% by weight of synthetic fibres or synthetic fibres and acetate fibres taken together	6.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
550951.020	2 Other	4.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
5509.52	Mixed mainly or solely with wool or fine animal hair																								
550952.010	1 Containing more than 50% by weight of synthetic fibres or synthetic fibres and acetate fibres taken together	6.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
550952.020	2 Other	4.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
5509.53	Mixed mainly or solely with cotton																								

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
550953.010	1 Containing more than 50% by weight of synthetic fibres or synthetic fibres and acetate fibres taken together	6.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
550953.020	2 Other	4.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
5509.59	Other																								
550959.010	1 Containing more than 50% by weight of synthetic fibres or synthetic fibres and acetate fibres taken together	6.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
550959.020	2 Other	4.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Other yarn, of acrylic or modacrylic staple fibres																								
5509.61	Mixed mainly or solely with wool or fine animal hair																								
550961.010	1 Containing more than 50% by weight of synthetic fibres or synthetic fibres and acetate fibres taken together	6.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
550961.020	2 Other	4.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
5509.62	Mixed mainly or solely with cotton																								
550962.010	1 Containing more than 50% by weight of synthetic fibres or synthetic fibres and acetate fibres taken together	6.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
550962.020	2 Other	4.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
5509.69	Other																								
550969.010	1 Containing more than 50% by weight of synthetic fibres or synthetic fibres and acetate fibres taken together	6.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
550969.020	2 Other	4.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Other yarn																								
5509.91	Mixed mainly or solely with wool or fine animal hair																								

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
550991.010	1 Containing more than 50% by weight of synthetic fibres or synthetic fibres and acetate fibres taken together	6.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
550991.020	2 Other	4.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
5509.92	Mixed mainly or solely with cotton																								
550992.010	1 Containing more than 50% by weight of synthetic fibres or synthetic fibres and acetate fibres taken together	6.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
550992.020	2 Other	4.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
5509.99	Other																								
550999.010	1 Containing more than 50% by weight of synthetic fibres or synthetic fibres and acetate fibres taken together	6.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
550999.020	2 Other	4.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
55.10	Yarn (other than sewing thread) of artificial staple fibres, not put up for retail sale																								
	Containing 85% or more by weight of artificial staple fibres																								
5510.11	Single yarn																								
551011.010	- Measuring less than 192.31 decitex	4.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
551011.020	- Measuring less than 232.56 decitex but not less than 192.31	4.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
551011.090	- Measuring 232.56 decitex or more	4.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
551012.000	Multiple (folded) or cabled yarn	4.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
551020.000	Other yarn, mixed mainly or solely with wool or fine animal hair	4.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
551030.000	Other yarn, mixed mainly or solely with cotton	4.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
551090.000	Other yarn	4.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
55.11	Yarn (other than sewing thread) of man-made staple fibres, put up for retail sale																								
551110.000	Of synthetic staple fibres, containing 85% or more by weight of such fibres	6.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
551120.000	Of synthetic staple fibres, containing less than 85% by weight of such fibres	6.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
551130.000	Of artificial staple fibres	3.3%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
55.12	Woven fabrics of synthetic staple fibres, containing 85% or more by weight of synthetic staple fibres																								
	Containing 85% or more by weight of polyester staple fibres																								
5512.11	Unbleached or bleached																								
551211.010	1 Containing more than 10% by weight of silk	8.8%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
551211.020	2 Other	5.7%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
5512.19	Other																								
551219.010	1 Containing more than 10% by weight of silk	8.2%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
551219.020	2 Other	5.3%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Containing 85% or more by weight of acrylic or modacrylic staple fibres																								
5512.21	Unbleached or bleached																								
551221.010	1 Containing more than 10% by weight of silk	8.2%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

TARIFF SCHEDULE OF JAPAN (HS2012)

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
551221.020	2 Other	5.3%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
5512.29	Other																								
551229.010	1 Containing more than 10% by weight of silk	8.2%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
551229.020	2 Other	5.3%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Other																								
5512.91	Unbleached or bleached																								
551291.010	1 Containing more than 10% by weight of silk	8.2%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																								
	(1) Containing more than 50% by weight of "the Specified Synthetic Fibres" or of "the Specified Synthetic Fibres" and acetate fibres taken together, or having either the warp or the weft of such fibres																								
551291.021	A Consisting wholly of "the Specified Synthetic Fibres" or "the Specified Synthetic Fibres" mixed with acetate fibres	5.3%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
551291.022	B Other	6.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
551291.029	(2) Other	8.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
5512.99	Other																								
551299.010	1 Containing more than 10% by weight of silk	8.2%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																								
	(1) Containing more than 50% by weight of "the Specified Synthetic Fibres" or of "the Specified Synthetic Fibres" and acetate fibres taken together, or having either the warp or the weft of such fibres																								

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
551299.021	A Consisting wholly of "the Specified Synthetic Fibres" or "the Specified Synthetic Fibres" mixed with acetate fibres	5.3%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
551299.022	B Other	6.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
551299.029	(2) Other	8.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
55.13	Woven fabrics of synthetic staple fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight not exceeding 170 g/m²																								
	Unbleached or bleached																								
5513.11	Of polyester staple fibres, plain weave																								
	1 Containing more than 10% by weight of silk																								
551311.011	- Containing more than 50% by weight of synthetic fibres or of synthetic fibres and acetate fibres taken together, or having either the warp or the weft of such fibres	8.8%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
551311.019	- Other	7.1%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
551311.090	2 Other	7.1%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
5513.12	3-thread or 4-thread twill, including cross twill, of polyester staple fibres																								
	1 Containing more than 10% by weight of silk																								
551312.011	- Containing more than 50% by weight of synthetic fibres or of synthetic fibres and acetate fibres taken together, or having either the warp or the weft of such fibres	8.8%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
551312.019	- Other	7.1%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
551312.090	2 Other	7.1%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

TARIFF SCHEDULE OF JAPAN (HS2012)

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
5513.13	Other woven fabrics of polyester staple fibres																								
	1 Containing more than 10% by weight of silk																								
551313.011	- Containing more than 50% by weight of synthetic fibres or of synthetic fibres and acetate fibres taken together, or having either the warp or the weft of such fibres	8.8%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
551313.019	- Other	7.1%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
551313.090	2 Other	7.1%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
5513.19	Other woven fabrics																								
	1 Containing more than 10% by weight of silk																								
551319.011	- Containing more than 50% by weight of synthetic fibres or of synthetic fibres and acetate fibres taken together, or having either the warp or the weft of such fibres	8.2%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
551319.019	- Other	6.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																								
551319.091	(1) Containing more than 50% by weight of synthetic fibres or of synthetic fibres and acetate fibres taken together, or having either the warp or the weft of such fibres, excluding those containing more than 50% by weight of "the Specified Synthetic Fibres" or of "the Specified Synthetic Fibres" and acetate fibres taken together, or having either the warp or the weft of such fibres	10.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
551319.099	(2) Other	6.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Dyed																								
5513.21	Of polyester staple fibres, plain weave																								

TARIFF SCHEDULE OF JAPAN (HS2012)

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
	1 Containing more than 10% by weight of silk																								
551321.011	- Containing more than 50% by weight of synthetic fibres or of synthetic fibres and acetate fibres taken together, or having either the warp or the weft of such fibres	8.2%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
551321.019	- Other	6.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
551321.090	2 Other	6.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
5513.23	Other woven fabrics of polyester staple fibres																								
	1 Containing more than 10% by weight of silk																								
551323.011	- Containing more than 50% by weight of synthetic fibres or of synthetic fibres and acetate fibres taken together, or having either the warp or the weft of such fibres	8.2%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
551323.019	- Other	6.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
551323.090	2 Other	6.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
5513.29	Other woven fabrics																								
	1 Containing more than 10% by weight of silk																								
551329.011	- Containing more than 50% by weight of synthetic fibres or of synthetic fibres and acetate fibres taken together, or having either the warp or the weft of such fibres	8.2%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
551329.019	- Other	6.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																								

TARIFF SCHEDULE OF JAPAN (HS2012)

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
551329.091	(1) Containing more than 50% by weight of synthetic fibres or of synthetic fibres and acetate fibres taken together, or having either the warp or the weft of such fibres, excluding those containing more than 50% by weight of "the Specified Synthetic Fibres" or of "the Specified Synthetic Fibres" and acetate fibres taken together, or having either the warp or the weft of such fibres	10.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
551329.099	(2) Other	6.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Of yarns of different colours																								
5513.31	Of polyester staple fibres, plain weave																								
	1 Containing more than 10% by weight of silk																								
551331.011	- Containing more than 50% by weight of synthetic fibres or of synthetic fibres and acetate fibres taken together, or having either the warp or the weft of such fibres	8.2%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
551331.019	- Other	6.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
551331.090	2 Other	6.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
5513.39	Other woven fabrics																								
	1 Containing more than 10% by weight of silk																								
551339.011	- Containing more than 50% by weight of synthetic fibres or of synthetic fibres and acetate fibres taken together, or having either the warp or the weft of such fibres	8.2%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
551339.019	- Other	6.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																								

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
	(1) Containing more than 50% by weight of synthetic fibres or of synthetic fibres and acetate fibres taken together, or having either the warp or the weft of such fibres, excluding those containing more than 50% by weight of "the Specified Synthetic Fibres" or of "the Specified Synthetic Fibres" and acetate fibres taken together, or having either the warp or the weft of such fibres																								
551339.021	A Of polyester staple fibres	6.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
551339.029	B Other	10.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
551339.099	(2) Other	6.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Printed																								
5513.41	Of polyester staple fibres, plain weave																								
	1 Containing more than 10% by weight of silk																								
551341.011	- Containing more than 50% by weight of synthetic fibres or of synthetic fibres and acetate fibres taken together, or having either the warp or the weft of such fibres	8.2%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
551341.019	- Other	6.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
551341.090	2 Other	6.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
5513.49	Other woven fabrics																								
	1 Containing more than 10% by weight of silk																								
551349.011	- Containing more than 50% by weight of synthetic fibres or of synthetic fibres and acetate fibres taken together, or having either the warp or the weft of such fibres	8.2%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
551349.019	- Other	6.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
	2 Other																								
	(1) Containing more than 50% by weight of synthetic fibres or of synthetic fibres and acetate fibres taken together, or having either the warp or the weft of such fibres, excluding those containing more than 50% by weight of "the Specified Synthetic Fibres" or of "the Specified Synthetic Fibres" and acetate fibres taken together, or having either the warp or the weft of such fibres																								
551349.021	A Of polyester staple fibres	6.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
551349.029	B Other	10.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
551349.099	(2) Other	6.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
55.14	Woven fabrics of synthetic staple fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight exceeding 170 g/m²																								
	Unbleached or bleached																								
5514.11	Of polyester staple fibres, plain weave																								
	1 Containing more than 10% by weight of silk																								
551411.011	- Containing more than 50% by weight of synthetic fibres or of synthetic fibres and acetate fibres taken together, or having either the warp or the weft of such fibres	8.8%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
551411.019	- Other	7.1%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
551411.090	2 Other	7.1%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
5514.12	3-thread or 4-thread twill, including cross twill, of polyester staple fibres																								
	1 Containing more than 10% by weight of silk																								

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Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
551412.011	- Containing more than 50% by weight of synthetic fibres or of synthetic fibres and acetate fibres taken together, or having either the warp or the weft of such fibres	8.8%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
551412.019	- Other	7.1%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
551412.090	2 Other	7.1%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
5514.19	Other woven fabrics																								
	1 Containing more than 10% by weight of silk																								
	- Containing more than 50% by weight of synthetic fibres or of synthetic fibres and acetate fibres taken together, or having either the warp or the weft of such fibres																								
551419.111	-- Of polyester staple fibres	8.8%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
551419.119	-- Other	8.2%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	- Other																								
551419.191	-- Of polyester staple fibres	7.1%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
551419.199	-- Other	6.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																								
	(1) Containing more than 50% by weight of synthetic fibres or of synthetic fibres and acetate fibres taken together, or having either the warp or the weft of such fibres, excluding those containing more than 50% by weight of "the Specified Synthetic Fibres" or of "the Specified Synthetic Fibres" and acetate fibres taken together, or having either the warp or the weft of such fibres																								
551419.911	A Of polyester staple fibres	7.1%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

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Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
551419.919	B Other	10.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	(2) Other																								
551419.991	- Of polyester staple fibres	7.1%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
551419.999	- Other	6.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Dyed																								
5514.21	Of polyester staple fibres, plain weave																								
	1 Containing more than 10% by weight of silk																								
551421.011	- Containing more than 50% by weight of synthetic fibres or of synthetic fibres and acetate fibres taken together, or having either the warp or the weft of such fibres	8.2%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
551421.019	- Other	6.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
551421.090	2 Other	6.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
5514.22	3-thread or 4-thread twill, including cross twill, of polyester staple fibres																								
	1 Containing more than 10% by weight of silk																								
551422.011	- Containing more than 50% by weight of synthetic fibres or of synthetic fibres and acetate fibres taken together, or having either the warp or the weft of such fibres	8.2%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
551422.019	- Other	6.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
551422.090	2 Other	6.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
5514.23	Other woven fabrics of polyester staple fibres																								

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
	1 Containing more than 10% by weight of silk																								
551423.011	- Containing more than 50% by weight of synthetic fibres or of synthetic fibres and acetate fibres taken together, or having either the warp or the weft of such fibres	8.2%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
551423.019	- Other	6.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
551423.090	2 Other	6.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
5514.29	Other woven fabrics																								
	1 Containing more than 10% by weight of silk																								
551429.011	- Containing more than 50% by weight of synthetic fibres or of synthetic fibres and acetate fibres taken together, or having either the warp or the weft of such fibres	8.2%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
551429.019	- Other	6.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																								
551429.091	(1) Containing more than 50% by weight of synthetic fibres or of synthetic fibres and acetate fibres taken together, or having either the warp or the weft of such fibres, excluding those containing more than 50% by weight of "the Specified Synthetic Fibres" or of "the Specified Synthetic Fibres" and acetate fibres taken together, or having either the warp or the weft of such fibres	10.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
551429.099	(2) Other	6.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
5514.30	Of yarns of different colours																								
	1 Containing more than 10% by weight of silk																								

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
551430.110	- Containing more than 50% by weight of synthetic fibres or of synthetic fibres and acetate fibres taken together, or having either the warp or the weft of such fibres	8.2%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
551430.190	- Other	6.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																								
551430.910	(1) Of polyester staple fibres	6.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	(2) Other																								
551430.991	A Containing more than 50% by weight of synthetic fibres or of synthetic fibres and acetate fibres taken together, or having either the warp or the weft of such fibres, excluding those containing more than 50% by weight of "the Specified Synthetic Fibres" or of "the Specified Synthetic Fibres" and acetate fibres taken together, or having either the warp or the weft of such fibres	10.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
551430.999	B Other	6.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Printed																								
5514.41	Of polyester staple fibres, plain weave																								
	1 Containing more than 10% by weight of silk																								
551441.011	- Containing more than 50% by weight of synthetic fibres or of synthetic fibres and acetate fibres taken together, or having either the warp or the weft of such fibres	8.2%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
551441.019	- Other	6.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
551441.090	2 Other	6.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
5514.42	3-thread or 4-thread twill, including cross twill, of polyester staple fibres																								

TARIFF SCHEDULE OF JAPAN (HS2012)

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
	1 Containing more than 10% by weight of silk																								
551442.011	- Containing more than 50% by weight of synthetic fibres or of synthetic fibres and acetate fibres taken together, or having either the warp or the weft of such fibres	8.2%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
551442.019	- Other	6.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
551442.090	2 Other	6.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
5514.43	Other woven fabrics of polyester staple fibres																								
	1 Containing more than 10% by weight of silk																								
551443.011	- Containing more than 50% by weight of synthetic fibres or of synthetic fibres and acetate fibres taken together, or having either the warp or the weft of such fibres	8.2%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
551443.019	- Other	6.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
551443.090	2 Other	6.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
5514.49	Other woven fabrics																								
	1 Containing more than 10% by weight of silk																								
551449.011	- Containing more than 50% by weight of synthetic fibres or of synthetic fibres and acetate fibres taken together, or having either the warp or the weft of such fibres	8.2%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
551449.019	- Other	6.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																								

TARIFF SCHEDULE OF JAPAN (HS2012)

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
551449.091	(1) Containing more than 50% by weight of synthetic fibres or of synthetic fibres and acetate fibres taken together, or having either the warp or the weft of such fibres, excluding those containing more than 50% by weight of "the Specified Synthetic Fibres" or of "the Specified Synthetic Fibres" and acetate fibres taken together, or having either the warp or the weft of such fibres	10.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
551449.099	(2) Other	6.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
55.15	Other woven fabrics of synthetic staple fibres																								
	Of polyester staple fibres																								
5515.11	Mixed mainly or solely with viscose rayon staple fibres																								
	1 Containing more than 10% by weight of silk																								
551511.011	- Containing more than 50% by weight of synthetic fibres or of synthetic fibres and acetate fibres taken together, or having either the warp or the weft of such fibres	8.8%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
551511.019	- Other	7.1%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
551511.090	2 Other	7.1%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
5515.12	Mixed mainly or solely with man-made filaments																								
	1 Containing more than 10% by weight of silk																								
551512.011	- Containing more than 50% by weight of synthetic fibres, of acetate fibres or of synthetic fibres and acetate fibres taken together, or having either the warp or the weft of such fibres	8.8%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
551512.019	- Other	7.1%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
551512.090	2 Other	7.1%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

TARIFF SCHEDULE OF JAPAN (HS2012)

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
5515.13	Mixed mainly or solely with wool or fine animal hair																								
	1 Containing more than 10% by weight of silk																								
551513.011	- Containing more than 50% by weight of synthetic fibres or of synthetic fibres and acetate fibres taken together, or having either the warp or the weft of such fibres	8.8%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
551513.019	- Other	7.1%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
551513.090	2 Other	7.1%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
5515.19	Other																								
	1 Containing more than 10% by weight of silk																								
551519.011	- Containing more than 50% by weight of synthetic fibres, of acetate fibres or of synthetic fibres and acetate fibres taken together, or having either the warp or the weft of such fibres	8.8%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
551519.019	- Other	7.1%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
551519.090	2 Other	7.1%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Of acrylic or modacrylic staple fibres																								
5515.21	Mixed mainly or solely with man-made filaments																								
	1 Containing more than 10% by weight of silk																								
551521.011	- Containing more than 50% by weight of synthetic fibres, of acetate fibres or of synthetic fibres and acetate fibres taken together, or having either the warp or the weft of such fibres	8.2%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
551521.019	- Other	6.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

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Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
551521.090	2 Other	6.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
5515.22	Mixed mainly or solely with wool or fine animal hair																								
	1 Containing more than 10% by weight of silk																								
551522.011	- Containing more than 50% by weight of synthetic fibres or of synthetic fibres and acetate fibres taken together, or having either the warp or the weft of such fibres	8.2%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
551522.019	- Other	6.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
551522.090	2 Other	6.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
5515.29	Other																								
	1 Containing more than 10% by weight of silk																								
551529.011	- Containing more than 50% by weight of synthetic fibres, of acetate fibres or of synthetic fibres and acetate fibres taken together, or having either the warp or the weft of such fibres	8.2%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
551529.019	- Other	6.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
551529.090	2 Other	6.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Other woven fabrics																								
5515.91	Mixed mainly or solely with man-made filaments																								
	1 Containing more than 10% by weight of silk																								
551591.011	- Containing more than 50% by weight of synthetic fibres, of acetate fibres or of synthetic fibres and acetate fibres taken together, or having either the warp or the weft of such fibres	8.2%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

TARIFF SCHEDULE OF JAPAN (HS2012)

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
551591.019	- Other	6.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																								
551591.091	(1) Containing more than 50% by weight of synthetic fibres or of synthetic fibres and acetate fibres taken together, or having either the warp or the weft of such fibres, excluding those containing more than 50% by weight of "the Specified Synthetic Fibres", of acetate fibres or of "the Specified Synthetic Fibres" and acetate fibres taken together, or having either the warp or the weft of such fibres	10.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
551591.099	(2) Other	6.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
5515.99	Other																								
	1 Containing more than 10% by weight of silk																								
551599.011	- Containing more than 50% by weight of synthetic fibres, of acetate fibres or of synthetic fibres and acetate fibres taken together, or having either the warp or the weft of such fibres	8.2%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
551599.019	- Other	6.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																								
551599.091	(1) Containing more than 50% by weight of synthetic fibres or of synthetic fibres and acetate fibres taken together, or having either the warp or the weft of such fibres, excluding those containing more than 50% by weight of "the Specified Synthetic Fibres", of acetate fibres or of "the Specified Synthetic Fibres" and acetate fibres taken together, or having either the warp or the weft of such fibres	10.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
551599.099	(2) Other	6.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
55.16	Woven fabrics of artificial staple fibres																								

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
	Containing 85% or more by weight of artificial staple fibres																								
5516.11	Unbleached or bleached																								
	1 Containing more than 10% by weight of silk																								
551611.011	- Containing more than 50% by weight of acetate fibres or of acetate fibres and synthetic fibres taken together, or having either the warp or the weft of such fibres	8.8%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
551611.019	- Other	7.1%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																								
551611.091	(1) Containing more than 50% by weight of acetate fibres or of acetate fibres and synthetic fibres taken together, or having either the warp or the weft of such fibres	7.1%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
551611.099	(2) Other	4.3%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
5516.12	Dyed																								
	1 Containing more than 10% by weight of silk																								
551612.011	- Containing more than 50% by weight of acetate fibres or of acetate fibres and synthetic fibres taken together, or having either the warp or the weft of such fibres	8.2%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
551612.019	- Other	6.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																								
551612.091	(1) Containing more than 50% by weight of acetate fibres or of acetate fibres and synthetic fibres taken together, or having either the warp or the weft of such fibres	6.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
551612.099	(2) Other	4.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

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Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
5516.13	Of yarns of different colours																								
	1 Containing more than 10% by weight of silk																								
551613.011	- Containing more than 50% by weight of acetate fibres or of acetate fibres and synthetic fibres taken together, or having either the warp or the weft of such fibres	8.2%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
551613.019	- Other	6.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																								
551613.091	(1) Containing more than 50% by weight of acetate fibres or of acetate fibres and synthetic fibres taken together, or having either the warp or the weft of such fibres	6.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
551613.099	(2) Other	4.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
5516.14	Printed																								
	1 Containing more than 10% by weight of silk																								
551614.011	- Containing more than 50% by weight of acetate fibres or of acetate fibres and synthetic fibres taken together, or having either the warp or the weft of such fibres	8.2%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
551614.019	- Other	6.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																								
551614.091	(1) Containing more than 50% by weight of acetate fibres or of acetate fibres and synthetic fibres taken together, or having either the warp or the weft of such fibres	6.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
551614.099	(2) Other	4.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Containing less than 85% by weight of artificial staple fibres, mixed mainly or solely with man-made filaments																								

TARIFF SCHEDULE OF JAPAN (HS2012)

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
5516.21	Unbleached or bleached																								
	1 Containing more than 10% by weight of silk																								
551621.011	- Containing more than 50% by weight of acetate fibres, of synthetic fibres or of acetate fibres and synthetic fibres taken together, or having either the warp or the weft of such fibres	8.8%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
551621.019	- Other	7.1%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																								
551621.091	(1) Containing more than 50% by weight of acetate fibres, of synthetic fibres or of acetate fibres and synthetic fibres taken together, or having either the warp or the weft of such fibres	7.1%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
551621.099	(2) Other	4.3%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
5516.22	Dyed																								
	1 Containing more than 10% by weight of silk																								
551622.011	- Containing more than 50% by weight of acetate fibres, of synthetic fibres or of acetate fibres and synthetic fibres taken together, or having either the warp or the weft of such fibres	8.2%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
551622.019	- Other	6.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																								
551622.091	(1) Containing more than 50% by weight of acetate fibres, of synthetic fibres or of acetate fibres and synthetic fibres taken together, or having either the warp or the weft of such fibres	6.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
551622.099	(2) Other	4.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

TARIFF SCHEDULE OF JAPAN (HS2012)

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
5516.23	Of yarns of different colours																								
	1 Containing more than 10% by weight of silk																								
551623.011	- Containing more than 50% by weight of acetate fibres, of synthetic fibres or of acetate fibres and synthetic fibres taken together, or having either the warp or the weft of such fibres	8.2%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
551623.019	- Other	6.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																								
551623.091	(1) Containing more than 50% by weight of acetate fibres, of synthetic fibres or of acetate fibres and synthetic fibres taken together, or having either the warp or the weft of such fibres	6.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
551623.099	(2) Other	4.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
5516.24	Printed																								
	1 Containing more than 10% by weight of silk																								
551624.011	- Containing more than 50% by weight of acetate fibres, of synthetic fibres or of acetate fibres and synthetic fibres taken together, or having either the warp or the weft of such fibres	8.2%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
551624.019	- Other	6.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																								
551624.091	(1) Containing more than 50% by weight of acetate fibres, of synthetic fibres or of acetate fibres and synthetic fibres taken together, or having either the warp or the weft of such fibres	6.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
551624.099	(2) Other	4.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
	Containing less than 85% by weight of artificial staple fibres, mixed mainly or solely with wool or fine animal hair																								
5516.31	Unbleached or bleached																								
	1 Containing more than 10% by weight of silk																								
551631.011	- Containing more than 50% by weight of acetate fibres or of acetate fibres and synthetic fibres taken together, or having either the warp or the weft of such fibres	8.8%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
551631.019	- Other	7.1%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																								
551631.091	(1) Containing more than 50% by weight of acetate fibres or of acetate fibres and synthetic fibres taken together, or having either the warp or the weft of such fibres	7.1%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
551631.099	(2) Other	4.3%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
5516.32	Dyed																								
	1 Containing more than 10% by weight of silk																								
551632.011	- Containing more than 50% by weight of acetate fibres or of acetate fibres and synthetic fibres taken together, or having either the warp or the weft of such fibres	8.2%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
551632.019	- Other	6.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																								
551632.091	(1) Containing more than 50% by weight of acetate fibres or of acetate fibres and synthetic fibres taken together, or having either the warp or the weft of such fibres	6.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
551632.099	(2) Other	4.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

TARIFF SCHEDULE OF JAPAN (HS2012)

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
5516.33	Of yarns of different colours																								
	1 Containing more than 10% by weight of silk																								
551633.011	- Containing more than 50% by weight of acetate fibres or of acetate fibres and synthetic fibres taken together, or having either the warp or the weft of such fibres	8.2%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
551633.019	- Other	6.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																								
551633.091	(1) Containing more than 50% by weight of acetate fibres or of acetate fibres and synthetic fibres taken together, or having either the warp or the weft of such fibres	6.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
551633.099	(2) Other	4.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
5516.34	Printed																								
	1 Containing more than 10% by weight of silk																								
551634.011	- Containing more than 50% by weight of acetate fibres or of acetate fibres and synthetic fibres taken together, or having either the warp or the weft of such fibres	8.2%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
551634.019	- Other	6.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																								
551634.091	(1) Containing more than 50% by weight of acetate fibres or of acetate fibres and synthetic fibres taken together, or having either the warp or the weft of such fibres	6.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
551634.099	(2) Other	4.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Containing less than 85% by weight of artificial staple fibres, mixed mainly or solely with cotton																								

TARIFF SCHEDULE OF JAPAN (HS2012)

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
5516.41	Unbleached or bleached																								
	1 Containing more than 10% by weight of silk																								
551641.011	- Containing more than 50% by weight of acetate fibres or of acetate fibres and synthetic fibres taken together, or having either the warp or the weft of such fibres	8.8%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
551641.019	- Other	7.1%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																								
551641.091	(1) Containing more than 50% by weight of acetate fibres or of acetate fibres and synthetic fibres taken together, or having either the warp or the weft of such fibres	7.1%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
551641.099	(2) Other	4.3%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
5516.42	Dyed																								
	1 Containing more than 10% by weight of silk																								
551642.011	- Containing more than 50% by weight of acetate fibres or of acetate fibres and synthetic fibres taken together, or having either the warp or the weft of such fibres	8.2%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
551642.019	- Other	6.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																								
551642.091	(1) Containing more than 50% by weight of acetate fibres or of acetate fibres and synthetic fibres taken together, or having either the warp or the weft of such fibres	6.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
551642.099	(2) Other	4.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
5516.43	Of yarns of different colours																								

TARIFF SCHEDULE OF JAPAN (HS2012)

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
	1 Containing more than 10% by weight of silk																								
551643.011	- Containing more than 50% by weight of acetate fibres or of acetate fibres and synthetic fibres taken together, or having either the warp or the weft of such fibres	8.2%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
551643.019	- Other	6.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																								
551643.091	(1) Containing more than 50% by weight of acetate fibres or of acetate fibres and synthetic fibres taken together, or having either the warp or the weft of such fibres	6.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
551643.099	(2) Other	4.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
5516.44	Printed																								
	1 Containing more than 10% by weight of silk																								
551644.011	- Containing more than 50% by weight of acetate fibres or of acetate fibres and synthetic fibres taken together, or having either the warp or the weft of such fibres	8.2%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
551644.019	- Other	6.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																								
551644.091	(1) Containing more than 50% by weight of acetate fibres or of acetate fibres and synthetic fibres taken together, or having either the warp or the weft of such fibres	6.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
551644.099	(2) Other	4.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Other																								
5516.91	Unbleached or bleached																								

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
	1 Containing more than 10% by weight of silk																								
551691.011	- Containing more than 50% by weight of acetate fibres, of synthetic fibres or of acetate fibres and synthetic fibres taken together, or having either the warp or the weft of such fibres	8.8%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
551691.019	- Other	7.1%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																								
551691.091	(1) Containing more than 50% by weight of acetate fibres, of synthetic fibres or of acetate fibres and synthetic fibres taken together, or having either the warp or the weft of such fibres	7.1%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
551691.099	(2) Other	4.3%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
5516.92	Dyed																								
	1 Containing more than 10% by weight of silk																								
551692.011	- Containing more than 50% by weight of acetate fibres, of synthetic fibres or of acetate fibres and synthetic fibres taken together, or having either the warp or the weft of such fibres	8.2%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
551692.019	- Other	6.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																								
551692.091	(1) Containing more than 50% by weight of acetate fibres, of synthetic fibres or of acetate fibres and synthetic fibres taken together, or having either the warp or the weft of such fibres	6.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
551692.099	(2) Other	4.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
5516.93	Of yarns of different colours																								

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Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
	1 Containing more than 10% by weight of silk																								
551693.011	- Containing more than 50% by weight of acetate fibres, of synthetic fibres or of acetate fibres and synthetic fibres taken together, or having either the warp or the weft of such fibres	8.2%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
551693.019	- Other	6.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																								
551693.091	(1) Containing more than 50% by weight of acetate fibres, of synthetic fibres or of acetate fibres and synthetic fibres taken together, or having either the warp or the weft of such fibres	6.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
551693.099	(2) Other	4.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
5516.94	Printed																								
	1 Containing more than 10% by weight of silk																								
551694.011	- Containing more than 50% by weight of acetate fibres, of synthetic fibres or of acetate fibres and synthetic fibres taken together, or having either the warp or the weft of such fibres	8.2%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
551694.019	- Other	6.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																								
551694.091	(1) Containing more than 50% by weight of acetate fibres, of synthetic fibres or of acetate fibres and synthetic fibres taken together, or having either the warp or the weft of such fibres	6.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
551694.099	(2) Other	4.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

TARIFF SCHEDULE OF JAPAN (HS2012)

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
	Chapter 56 Wadding, felt and nonwovens; special yarns; twine, cordage, ropes and cables and articles thereof																								
56.01	Wadding of textile materials and articles thereof; textile fibres, not exceeding 5 mm in length (flock), textile dust and mill neps																								
	Wadding of textile materials and articles thereof																								
560121.000	Of cotton	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
560122.000	Of man-made fibres	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
560129.000	Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
5601.30	Textile flock and dust and mill neps																								
560130.100	- Mill neps	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
560130.200	- Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
56.02	Felt, whether or not impregnated, coated, covered or laminated																								
560210.000	Needleloom felt and stitch-bonded fibre fabrics	5.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Other felt, not impregnated, coated, covered or laminated																								
560221.000	Of wool or fine animal hair	5.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
560229.000	Of other textile materials	5.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
560290.000	Other	5.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
56.03	Nonwovens, whether or not impregnated, coated, covered or laminated																								
	Of man-made filaments																								
5603.11	Weighing not more than 25 g/m²																								

TARIFF SCHEDULE OF JAPAN (HS2012)

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
560311.100	1 Of aromatic polyamide fibres, used for electrical insulating materials	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																								
560311.210	- Of nylon or other polyamides	4.3%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
560311.220	- Of polyester	4.3%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
560311.230	- Of polypropylene	4.3%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
560311.240	- Of viscose rayon	4.3%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
560311.290	- Other	4.3%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
5603.12	Weighing more than 25 g/m² but not more than 70 g/m²																								
560312.100	1 Of aromatic polyamide fibres, used for electrical insulating materials	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																								
560312.210	- Of nylon or other polyamides	4.3%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
560312.220	- Of polyester	4.3%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
560312.230	- Of polypropylene	4.3%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
560312.240	- Of viscose rayon	4.3%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
560312.290	- Other	4.3%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
5603.13	Weighing more than 70 g/m² but not more than 150 g/m²																								
560313.100	1 Of aromatic polyamide fibres, used for electrical insulating materials	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
	2 Other																								
560313.210	- Of nylon or other polyamides	4.3%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
560313.220	- Of polyester	4.3%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
560313.230	- Of polypropylene	4.3%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
560313.240	- Of viscose rayon	4.3%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
560313.290	- Other	4.3%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
5603.14	Weighing more than 150 g/m²																								
560314.100	1 Of aromatic polyamide fibres, used for electrical insulating materials	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																								
560314.210	- Of nylon or other polyamides	4.3%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
560314.220	- Of polyester	4.3%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
560314.230	- Of polypropylene	4.3%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
560314.240	- Of viscose rayon	4.3%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
560314.290	- Other	4.3%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Other																								
5603.91	Weighing not more than 25 g/m²																								
560391.100	1 Of aromatic polyamide fibres, used for electrical insulating materials	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																								

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Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
560391.210	- Of nylon or other polyamides	4.3%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
560391.220	- Of polyester	4.3%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
560391.230	- Of polypropylene	4.3%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
560391.240	- Of viscose rayon	4.3%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
560391.290	- Other	4.3%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
5603.92	Weighing more than 25 g/m² but not more than 70 g/m²																								
560392.100	1 Of aromatic polyamide fibres, used for electrical insulating materials	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																								
560392.210	- Of nylon or other polyamides	4.3%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
560392.220	- Of polyester	4.3%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
560392.230	- Of polypropylene	4.3%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
560392.240	- Of viscose rayon	4.3%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
560392.290	- Other	4.3%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
5603.93	Weighing more than 70 g/m² but not more than 150 g/m²																								
560393.100	1 Of aromatic polyamide fibres, used for electrical insulating materials	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																								
560393.210	- Of nylon or other polyamides	4.3%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
560393.220	- Of polyester	4.3%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
560393.230	- Of polypropylene	4.3%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
560393.240	- Of viscose rayon	4.3%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
560393.290	- Other	4.3%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
5603.94	Weighing more than 150 g/m²																								
560394.100	1 Of aromatic polyamide fibres, used for electrical insulating materials	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																								
560394.210	- Of nylon or other polyamides	4.3%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
560394.220	- Of polyester	4.3%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
560394.230	- Of polypropylene	4.3%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
560394.240	- Of viscose rayon	4.3%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
560394.290	- Other	4.3%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
56.04	Rubber thread and cord, textile covered; textile yarn, and strip and the like of heading 54.04 or 54.05, impregnated, coated, covered or sheathed with rubber or plastics																								
560410.000	Rubber thread and cord, textile covered	3.3%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
5604.90	Other																								
	1 High tenacity yarn of polyesters, of nylon or other polyamides or of viscose rayon, impregnated or coated																								
560490.110	(1) Of aramid fibres	2.7%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	(2) Other																								

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Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
560490.191	A Impregnated or coated with rubber	3.3%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
560490.199	B Other	6.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
560490.200	2 Impregnated, coated, covered or sheathed with rubber	3.3%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	3 Other																								
560490.910	(1) Of cotton	1.9% or 13 yen/kg, whichever is the greater	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
560490.990	(2) Other	3.5%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
56.05																									
560500.000	Metallised yarn, whether or not gimped, being textile yarn, or strip or the like of heading 54.04 or 54.05, combined with metal in the form of thread, strip or powder or covered with metal.	4.7%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
56.06																									
5606.00	Gimped yarn, and strip and the like of heading 54.04 or 54.05, gimped (other than those of heading 56.05 and gimped horsehair yarn); chenille yarn (including flock chenille yarn); loop wale-yarn																								
560600.010	1 Loop wale-yarn	5.3%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
560600.020	2 Other	6.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
56.07	Twine, cordage, ropes and cables, whether or not plaited or braided and whether or not impregnated, coated, covered or sheathed with rubber or plastics																								
	Of sisal or other textile fibres of the genus Agave																								
560721.000	Binder or baler twine	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

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Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
560729.000	Other	4.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Of polyethylene or polypropylene																								
560741.000	Binder or baler twine	5.3%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
5607.49	Other																								
560749.010	- Of polyethylene	5.3%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
560749.090	- Of polypropylene	5.3%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
560750.000	Of other synthetic fibres	5.3%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
5607.90	Other																								
560790.100	1 Of jute or other textile bast fibres of heading 53.03	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																								
560790.910	- Of abaca (Manila hempor Musa textilis Nee) or other hard (leaf) fibres	2.5%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
560790.990	- Other	3.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
56.08	Knotted netting of twine, cordage or rope; made up fishing nets and other made up nets, of textile materials																								
	Of man-made textile materials																								
560811.000	Made up fishing nets	5.3%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
5608.19	Other																								
	1 Knotted netting and nets made of twine, cordage or rope																								

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Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
560819.011	(1) Of synthetic fibres	5.3%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
560819.019	(2) Other	2.5%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																								
560819.091	- Of synthetic fibres	6.3%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
560819.099	- Other	6.3%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
5608.90	Other																								
	1 Knotted netting and nets, made of twine, cordage or rope and made up fishing nets of yarn, twine, cordage or rope																								
560890.011	(1) Of cotton	3.3%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
560890.019	(2) Other	4.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
560890.090	2 Other	7.2%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
56.09																									
5609.00	Articles of yarn, strip or the like of heading 54.04 or 54.05, twine, cordage, rope or cables, not elsewhere specified or included																								
560900.010	1 Of flax, ramie, hemp, jute or other textile bast fibres, Manila hemp, sisal fibres, synthetic fibres, or acetate fibres	5.3%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
560900.020	2 Other	3.3%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

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Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
	Chapter 57 Carpets and other textile floor coverings																								
57.01	Carpets and other textile floor coverings, knotted, whether or not made up																								
570110.000	Of wool or fine animal hair	7.9%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
570190.000	Of other textile materials	7.9%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
57.02	Carpets and other textile floor coverings, woven, not tufted or flocked, whether or not made up, including “Kelem”, “Schumacks”, “Karamanie” and similar hand-woven rugs																								
570210.000	“Kelem”, “Schumacks”, “Karamanie” and similar hand-woven rugs	6.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
570220.000	Floor coverings of coconut fibres (coir)	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Other, of pile construction, not made up																								
570231.000	Of wool or fine animal hair	8.1%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
570232.000	Of man-made textile materials	7.9%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
5702.39	Of other textile materials																								
570239.010	1 Of cotton	8.4%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
570239.020	2 Other	7.9%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Other, of pile construction, made up																								
570241.000	Of wool or fine animal hair	8.1%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
5702.42	Of man-made textile materials																								
570242.100	1 Of size and shape suitable for incorporation in motor vehicles	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
570242.200	2 Other	7.9%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
5702.49	Of other textile materials																								
570249.010	1 Of cotton	8.4%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
570249.020	2 Other	7.9%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
5702.50	Other, not of pile construction, not made up																								
570250.100	1 Of cotton	8.4%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																								
570250.910	- Of wool or fine animal hair	8.1%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
570250.990	- Other	7.9%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Other, not of pile construction, made up																								
570291.000	Of wool or fine animal hair	8.1%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
570292.000	Of man-made textile materials	7.9%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
5702.99	Of other textile materials																								
570299.010	1 Of cotton	8.4%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
570299.020	2 Other	7.9%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
57.03	Carpets and other textile floor coverings, tufted, whether or not made up																								
570310.000	Of wool or fine animal hair	7.9%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
5703.20	Of nylon or other polyamides																								

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Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
570320.100	1 Of size and shape suitable for incorporation in motor vehicles	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																								
570320.210	- Tiles, having a maximum surface area of 0.3 m²	6.3%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
570320.290	- Other	6.3%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
5703.30	Of other man-made textile materials																								
570330.100	1 Of size and shape suitable for incorporation in motor vehicles	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
570330.200	2 Other	6.3%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
5703.90	Of other textile materials																								
570390.010	1 Of cotton	8.4%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
570390.020	2 Other	7.9%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
57.04	Carpets and other textile floor coverings, of felt, not tufted or flocked, whether or not made up																								
570410.000	Tiles, having a maximum surface area of 0.3 m²	7.4%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
5704.90	Other																								
570490.100	1 Of size and shape suitable for incorporation in motor vehicles	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
570490.200	2 Other	7.4%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
57.05																									
5705.00	Other carpets and other textile floor coverings, whether or not made up																								

TARIFF SCHEDULE OF JAPAN (HS2012)

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
570500.010	1 Of cotton	8.4%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																								
570500.022	- Of man-made textile materials	7.9%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
570500.029	- Other	7.9%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

TARIFF SCHEDULE OF JAPAN (HS2012)

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
	Chapter 58 Special woven fabrics; tufted textile fabrics; lace; tapestries; trimmings; embroidery																								
58.01	Woven pile fabrics and chenille fabrics, other than fabrics of heading 58.02 or 58.06																								
5801.10	Of wool or fine animal hair																								
580110.010	- Containing more than 10% by weight of silk	6.4%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
580110.090	- Other	5.3%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Of cotton																								
5801.21	Uncut weft pile fabrics																								
580121.010	1 Impregnated, coated, covered or laminated with plastics, rubber or other substances	3.5%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																								
580121.110	- Having either the warp or the weft of flax, ramie, synthetic fibres or acetate fibres	5.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
580121.120	- containing more than 10% by weight, separately or together, of synthetic fibres or acetate fibres (excluding those having either the warp or the weft of flax, ramie, synthetic fibres or acetate fibres)	5.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
580121.150	- Other	3.7%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
5801.22	Cut corduroy																								
580122.010	1 Impregnated, coated, covered or laminated with plastics, rubber or other substances	4.2%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
580122.020	2 Other	4.5%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
5801.23	Other weft pile fabrics																								

TARIFF SCHEDULE OF JAPAN (HS2012)

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
580123.010	1 Impregnated, coated, covered or laminated with plastics, rubber or other substances	4.2%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
580123.020	2 Other	4.5%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
5801.26	Chenille fabrics																								
580126.110	1 With nonflammability prescribed by a cabinet order, of a width of not less than 142 cm	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																								
580126.210	(1) Impregnated, coated, covered or laminated with plastics, rubber or other substances	3.5%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
580126.220	(2) Other	3.7%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
5801.27	Warp pile fabrics																								
	1 Impregnated, coated, covered or laminated with plastics, rubber or other substances																								
580127.011	- épinglé (uncut)	3.5%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
580127.019	- cut	3.5%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																								
580127.021	- épinglé (uncut)	3.7%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
580127.029	- cut	3.7%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Of man-made fibres																								
5801.31	Uncut weft pile fabrics																								
580131.010	1 Impregnated, coated, covered or laminated with plastics, rubber or other substances	3.5%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

TARIFF SCHEDULE OF JAPAN (HS2012)

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
	2 Other																								
	(1) Containing more than 50% by weight of synthetic fibres, of acetate fibres or of synthetic fibres and acetate fibres taken together, or having either the warp or the weft of such fibres; containing more than 10% by weight of silk																								
580131.091	- Containing more than 10% by weight of silk, provided that the content by weight of synthetic fibres, of acetate fibres or of synthetic fibres and acetate fibres taken together exceeds 50% or that either the warp or the weft consists of such fibres	8.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	- Other																								
580131.092	-- Containing more than 50% by weight of "the Specified Synthetic Fibres", of acetate fibres or of "the Specified Synthetic Fibres" and acetate fibres taken together or having either the warp or the weft of such fibres; containing more than 10% by weight of silk	6.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
580131.093	-- Other	8.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
580131.099	(2) Other	4.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
5801.32	Cut corduroy																								
580132.010	1 Impregnated, coated, covered or laminated with plastics, rubber or other substances	3.5%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																								
580132.021	(1) With pile yarn of synthetic fibres or acetate fibres	6.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
580132.022	(2) Other	4.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
5801.33	Other weft pile fabrics																								
580133.010	1 Impregnated, coated, covered or laminated with plastics, rubber or other substances	3.5%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

TARIFF SCHEDULE OF JAPAN (HS2012)

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
	2 Other																								
580133.021	(1) With pile yarn of synthetic fibres or acetate fibres	6.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
580133.022	(2) Other	4.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
5801.36	Chenille fabrics																								
580136.100	1 With nonflammability prescribed by a cabinet order, of a width of not less than 142 cm	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																								
580136.210	(1) Impregnated, coated, covered or laminated with plastics, rubber or other substances	3.5%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	(2) Other																								
580136.221	A With pile yarn of synthetic fibres or acetate fibres	6.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
580136.222	B Other	4.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
5801.37	Warp pile fabrics																								
	1 Impregnated, coated, covered or laminated with plastics, rubber or other substances																								
580137.110	- épinglé (uncut)	3.5%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
580137.190	- cut	3.5%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																								
	(1) With pile yarn of synthetic fibres or acetate fibres																								
580137.211	- épinglé (uncut)	6.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
580137.219	- cut	6.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	(2) Other																								
580137.221	- épinglé (uncut)	4.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
580137.229	- cut	4.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
5801.90	Of other textile materials																								
580190.010	1 Impregnated, coated, covered or laminated with plastics, rubber or other substances	3.5%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																								
580190.021	(1) With pile yarn of silk	8.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	(2) Other																								
	- Of silk																								
580190.023	-- Having either the warp or the weft of synthetic fibres or acetate fibres	6.4%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
580190.025	-- Other	6.4%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
580190.029	- Other	5.3%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
58.02	Terry towelling and similar woven terry fabrics, other than narrow fabrics of heading 58.06; tufted textile fabrics, other than products of heading 57.03																								
	Terry towelling and similar woven terry fabrics, of cotton																								
5802.11	Unbleached																								
580211.010	- Having either the warp or the weft of synthetic fibres or acetate fibres	4.5%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

TARIFF SCHEDULE OF JAPAN (HS2012)

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
580211.020	- Containing more than 10% by weight of synthetic fibres, of acetate fibres or of synthetic fibres and acetate fibres taken together (excluding those having either the warp or the weft of synthetic fibres or acetate fibres)	4.5%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
580211.090	- Other	3.7%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
5802.19	Other																								
580219.010	- Having either the warp or the weft of synthetic fibres or acetate fibres	4.5%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
580219.020	- Containing more than 10% by weight of synthetic fibres, of acetate fibres or of synthetic fibres and acetate fibres taken together (excluding those having either the warp or the weft of synthetic fibres or acetate fibres)	4.5%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
580219.090	- Other	3.7%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
5802.20	Terry towelling and similar woven terry fabrics, of other textile materials																								
580220.010	1 Impregnated, coated, covered or laminated with plastics, rubber or other substances	3.5%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																								
580220.021	(1) With pile yarn of silk	8.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
580220.022	(2) Other	5.3%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
580230.000	Tufted textile fabrics	3.7%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
58.03																									
5803.00	Gauze, other than narrow fabrics of heading 58.06																								
	1 Of cotton																								

TARIFF SCHEDULE OF JAPAN (HS2012)

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
580300.110	(1) Having either the warp or the weft of synthetic fibres or acetate fibres	7.4%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
580300.120	(2) Containing more than 10% by weight of synthetic fibres, of acetate fibres or of synthetic fibres and acetate fibres taken together (excluding those having either the warp or the weft of synthetic fibres or acetate fibres)	5.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
580300.190	(3) Other	3.7%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Of silk																								
	(1) Of silk noil																								
580300.211	A Having either the warp or the weft of synthetic fibres or acetate fibres	8.2%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
580300.219	B Other	6.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	(2) Other																								
580300.291	A Having either the warp or the weft of synthetic fibres or acetate fibres	8.2%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
580300.299	B Other	10.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
580300.900	3 Other	6.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
58.04	Tulles and other net fabrics, not including woven, knitted or crocheted fabrics; lace in the piece, in strips or in motifs, other than fabrics of headings 60.02 to 60.06																								
5804.10	Tulles and other net fabrics																								
580410.010	1 Impregnated, coated, covered or laminated with plastics, rubber or other substances	3.5%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
580410.020	2 Other	6.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
	Mechanically made lace																								
5804.21	Of man-made fibres																								
580421.010	1 Impregnated, coated, covered or laminated with plastics, rubber or other substances	3.5%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																								
580421.021	- Of synthetic fibres	9.1%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
580421.029	- Other	9.1%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
5804.29	Of other textile materials																								
580429.010	1 Impregnated, coated, covered or laminated with plastics, rubber or other substances	3.5%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																								
580429.021	(1) Of cotton	12.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
580429.022	(2) Other	9.1%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
5804.30	Hand-made lace																								
580430.010	1 Impregnated, coated, covered or laminated with plastics, rubber or other substances	3.5%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																								
580430.021	(1) Of cotton	12.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
580430.022	(2) Other	9.1%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
58.05																									

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Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
580500.000	Hand-woven tapestries of the type Gobelins, Flanders, Aubusson, Beauvais and the like, and needle-worked tapestries (for example, petit point, cross stitch), whether or not made up.	6.9%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
58.06	Narrow woven fabrics, other than goods of heading 58.07; narrow fabrics consisting of warp without weft assembled by means of an adhesive (bolducs)																								
580610.000	Woven pile fabrics (including terry towelling and similar terry fabrics) and chenille fabrics	5.3%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
580620.000	Other woven fabrics, containing by weight 5 % or more of elastomeric yarn or rubber thread	4.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Other woven fabrics																								
580631.000	Of cotton	7.4%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
5806.32	Of man-made fibres																								
580632.010	1 Having tenacity and nonflammability prescribed by a cabinet order, of a width of not less than 46 mm	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
580632.090	2 Other	5.3%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
580639.000	Of other textile materials	6.4%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
580640.000	Fabrics consisting of warp without weft assembled by means of an adhesive (bolducs)	5.3%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
58.07	Labels, badges and similar articles of textile materials, in the piece, in strips or cut to shape or size, not embroidered																								
580710.000	Woven	5.3%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
580790.000	Other	10.9%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

TARIFF SCHEDULE OF JAPAN (HS2012)

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
58.08	Braids in the piece; ornamental trimmings in the piece, without embroidery, other than knitted or crocheted; tassels, pompons and similar articles																								
580810.000	Braids in the piece	6.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
580890.000	Other	6.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
58.09																									
580900.000	Woven fabrics of metal thread and woven fabrics of metallised yarn of heading 56.05, of a kind used in apparel, as furnishing fabrics or for similar purposes, not elsewhere specified or included.	4.7%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
58.10	Embroidery in the piece, in strips or in motifs																								
581010.000	Embroidery without visible ground	14.2%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Other embroidery																								
581091.000	Of cotton	14.2%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
581092.000	Of man-made fibres	14.2%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
5810.99	Of other textile materials																								
581099.020	- Of silk	14.2%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
581099.090	- Other	14.2%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
58.11																									
5811.00	Quilted textile products in the piece, composed of one or more layers of textile materials assembled with padding by stitching or otherwise, other than embroidery of heading 58.10																								
581100.010	1 Impregnated, coated, covered or laminated with plastics, rubber or other substances	3.5%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

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Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
	2 Other																								
	(1) Containing more than 10% by weight of silk（excluding those of cotton）																								
581100.021	A Having either the warp or the weft of synthetic fibres or acetate fibres	8.2%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
581100.022	B Other	6.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
581100.023	(2) Of cotton	3.7% or 2.9% + 1.01 yen/m², whichever is the greater	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
581100.029	(3) Other	5.3%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

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Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
	Chapter 59 Impregnated, coated, covered or laminated textile fabrics; textile articles of a kind suitable for industrial use																								
59.01	Textile fabrics coated with gum or amylaceous substances, of a kind used for the outer covers of books or the like; tracing cloth; prepared painting canvas; buckram and similar stiffened textile fabrics of a kind used for hat foundations																								
590110.000	Textile fabrics coated with gum or amylaceous substances, of a kind used for the outer covers of books or the like	3.3%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
590190.000	Other	4.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
59.02	Tyre cord fabric of high tenacity yarn of nylon or other polyamides, polyesters or viscose rayon																								
5902.10	Of nylon or other polyamides																								
590210.010	1 Impregnated, coated, covered or laminated with plastics or rubber	3.5%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																								
590210.021	(1) Fabrics consisting wholly of "the Specified Synthetic Fibres" or of "the Specified Synthetic Fibres" mixed with acetate fibres	5.8%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
590210.022	(2) Other	6.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
5902.20	Of polyesters																								
590220.011	- Impregnated, coated, covered or laminated with plastics or rubber, using strings of ductility of 70% or more for the weft by the test method defined JIS L-1017	3.5%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
590220.012	- Impregnated, coated, covered or laminated with plastics or rubber, using strings of ductility of less than 70% for the weft by the test method defined JIS L-1017	3.5%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
590220.090	- Other	3.5%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

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Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
590290.000	Other	3.5%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
59.03	Textile fabrics impregnated, coated, covered or laminated with plastics, other than those of heading 59.02																								
590310.000	With poly(vinyl chloride)	3.5%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
590320.000	With polyurethane	3.5%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
590390.000	Other	3.5%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
59.04	Linoleum, whether or not cut to shape; floor coverings consisting of a coating or covering applied on a textile backing, whether or not cut to shape																								
590410.000	Linoleum	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
590490.000	Other	3.9%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
59.05																									
590500.000	Textile wall coverings.	5.3%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
59.06	Rubberised textile fabrics, other than those of heading 59.02																								
590610.000	Adhesive tape of a width not exceeding 20 cm	3.5%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Other																								
5906.91	Knitted or crocheted																								
590691.010	1 Of cotton	6.5%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
590691.020	2 Other	4.7%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
590699.000	Other	3.5%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

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Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
59.07																									
590700.000	Textile fabrics otherwise impregnated, coated or covered; painted canvas being theatrical scenery, studio back-cloths or the like.	3.3%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
59.08																									
590800.000	Textile wicks, woven, plaited or knitted, for lamps, stoves, lighters, candles or the like; incandescent gas mantles and tubular knitted gas mantle fabric therefor, whether or not impregnated.	4.9%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
59.09																									
590900.000	Textile hosepiping and similar textile tubing, with or without lining, armour or accessories of other materials.	3.9%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
59.10																									
5910.00	Transmission or conveyor belts or belting, of textile material, whether or not impregnated, coated, covered or laminated with plastics, or reinforced with metal or other material																								
591000.010	1 Of cotton	4.9%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
591000.020	2 Other	3.5%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
59.11	Textile products and articles, for technical uses, specified in Note 7 to this Chapter																								
5911.10	Textile fabrics, felt and felt-lined woven fabrics, coated, covered or laminated with rubber, leather or other material, of a kind used for card clothing, and similar fabrics of a kind used for other technical purposes, including narrow fabrics made of velvet impregnated with rubber, for covering weaving spindles (weaving beams)																								
591110.010	1 Of cotton	4.9%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
591110.090	2 Other	2.8%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
591120.000	Bolting cloth, whether or not made up	3.5%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Textile fabrics and felts, endless or fitted with linking devices, of a kind used in paper-making or similar machines (for example, for pulp or asbestos-cement)																								
5911.31	Weighing less than 650 g/m²																								
591131.010	1 Endless felts for paper-making	4.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																								
591131.021	(1) Of cotton	4.9%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
591131.029	(2) Other	2.8%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
5911.32	Weighing 650 g/m² or more																								
591132.010	1 Endless felts for paper-making	4.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																								
591132.021	(1) Of cotton	4.9%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
591132.029	(2) Other	2.8%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
5911.40	Straining cloth of a kind used in oil presses or the like, including that of human hair																								
591140.010	1 Of cotton	4.9%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
591140.090	2 Other	2.8%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
5911.90	Other																								
591190.010	1 Of cotton	4.9%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

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Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
591190.090	2 Other	2.8%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

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Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
	Chapter 60 Knitted or crocheted fabrics																								
60.01	Pile fabrics, including “long pile” fabrics and terry fabrics, knitted or crocheted.																								
600110.000	“Long pile” fabrics	7.9%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Looped pile fabrics																								
600121.000	Of cotton	9.8%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
600122.000	Of man-made fibres	7.9%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
600129.000	Of other textile materials	7.9%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Other																								
600191.000	Of cotton	9.8%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
6001.92	Of man-made fibres																								
600192.015	1 Warp knitted fabrics of polyester, of cutpile, having nonflammability prescribed by a cabinet order, of a width of not less than 142 cm	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																								
	- Warp knitted fabrics																								
600192.017	-- Of synthetic fibres	7.9%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
600192.019	-- Of artificial fibres	7.9%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	- Other																								
	-- Of synthetic fibres																								

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Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
600192.092	--- Of polyesters	7.9%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
600192.094	--- Other	7.9%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
600192.099	-- Of artificial fibres	7.9%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
600199.000	Of other textile materials	7.9%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
60.02	Knitted or crocheted fabrics of a width not exceeding 30 cm, containing by weight 5% or more of elastomeric yarn or rubber thread, other than those of heading 60.01																								
6002.40	Containing by weight 5% or more of elastomeric yarn but not containing rubber thread																								
	1 Figured																								
600240.010	(1) Of cotton	9.8%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
600240.020	(2) Other	7.9%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																								
600240.050	(1) Of cotton or man-made fibres	5.4%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
600240.090	(2) Other	5.3%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
6002.90	Other																								
	1 Figured																								
	(1) Of cotton																								
600290.011	- Containing by weight 5% or more of rubber thread	7.8%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
600290.013	- Other	7.8%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
	(2) Other																								
600290.021	- Containing by weight 5% or more of rubber thread	5.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
600290.022	- Other	5.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																								
	(1) Of cotton																								
600290.031	- Containing by weight 5% or more of rubber thread	5.4%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
600290.033	- Other	5.4%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	(2) Other																								
	- Of man-made fibres																								
600290.041	-- Containing by weight 5% or more of rubber thread	5.4%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
600290.043	-- Other	5.4%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	- Other																								
600290.091	-- Containing by weight 5% or more of rubber thread	5.3%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
600290.093	-- Other	5.3%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
60.03	Knitted or crocheted fabrics of a width not exceeding 30 cm, other than those of heading 60.01 or 60.02																								
6003.10	Of wool or fine animal hair																								
600310.010	1 Figured	7.9%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
600310.090	2 Other	5.3%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

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Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
6003.20	Of cotton																								
600320.010	1 Figured	9.8%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
600320.090	2 Other	5.4%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
6003.30	Of synthetic fibres																								
600330.010	1 Figured	7.9%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
600330.090	2 Other	5.4%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
6003.40	Of artificial fibres																								
600340.010	1 Figured	7.9%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
600340.090	2 Other	5.4%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
6003.90	Other																								
600390.010	1 Figured	7.9%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
600390.090	2 Other	5.3%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
60.04	Knitted or crocheted fabrics of a width exceeding 30 cm, containing by weight 5% or more of elastomeric yarn or rubber thread, other than those of heading 60.01																								
6004.10	Containing by weight 5% or more of elastomeric yarn but not containing rubber thread																								
	1 Figured																								
600410.010	(1) Of cotton	9.8%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
600410.020	(2) Other	7.9%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

TARIFF SCHEDULE OF JAPAN (HS2012)

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
	2 Other																								
	(1) Of cotton or man-made fibres																								
600410.030	- Of cotton	5.4%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
600410.040	- Of man-made fibres	5.4%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
600410.090	(2) Other	5.3%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
6004.90	Other																								
	1 Figured																								
	(1) Of cotton																								
600490.011	- Containing by weight 5% or more of rubber thread	7.8%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
600490.013	- Other	7.8%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	(2) Other																								
600490.021	- Containing by weight 5% or more of rubber thread	5.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
600490.023	- Other	5.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																								
	(1) Of cotton																								
600490.031	- Containing by weight 5% or more of rubber thread	5.4%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
600490.033	- Other	5.4%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	(2) Other																								

TARIFF SCHEDULE OF JAPAN (HS2012)

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
	- Of man-made fibres																								
600490.041	-- Containing by weight 5% or more of rubber thread	5.4%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
600490.043	-- Other	5.4%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	- Other																								
600490.091	-- Containing by weight 5% or more of rubber thread	5.3%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
600490.093	-- Other	5.3%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
60.05	Warp knit fabrics (including those made on galloon knitting machines), other than those of headings 60.01 to 60.04																								
	Of cotton																								
600521.000	Unbleached or bleached	9.8%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
600522.000	Dyed	9.8%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
600523.000	Of yarns of different colours	9.8%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
600524.000	Printed	9.8%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Of synthetic fibres																								
600531.000	Unbleached or bleached	7.9%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
600532.000	Dyed	7.9%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
600533.000	Of yarns of different colours	7.9%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
600534.000	Printed	7.9%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Of artificial fibres																								

TARIFF SCHEDULE OF JAPAN (HS2012)

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
600541.000	Unbleached or bleached	7.9%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
600542.000	Dyed	7.9%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
600543.000	Of yarns of different colours	7.9%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
600544.000	Printed	7.9%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
600590.000	Other	7.9%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
60.06	Other knitted or crocheted fabrics																								
6006.10	Of wool or fine animal hair																								
600610.010	1 Figured	7.9%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
600610.020	2 Other	5.3%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Of cotton																								
6006.21	Unbleached or bleached																								
600621.010	1 Figured	9.8%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
600621.020	2 Other	5.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
6006.22	Dyed																								
600622.010	1 Figured	9.8%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
600622.020	2 Other	5.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
6006.23	Of yarns of different colours																								
600623.010	1 Figured	9.8%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

TARIFF SCHEDULE OF JAPAN (HS2012)

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
600623.020	2 Other	5.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
6006.24	Printed																								
600624.010	1 Figured	9.8%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
600624.020	2 Other	5.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Of synthetic fibres																								
6006.31	Unbleached or bleached																								
600631.010	1 Figured	9.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																								
600631.021	(1) Containing more than 50% by weight of synthetic fibres or of synthetic fibres and acetate fibres taken together	6.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
600631.029	(2) Other	4.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
6006.32	Dyed																								
600632.010	1 Figured	9.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																								
600632.021	(1) Containing more than 50% by weight of synthetic fibres or of synthetic fibres and acetate fibres taken together	6.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
600632.029	(2) Other	4.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
6006.33	Of yarns of different colours																								
600633.010	1 Figured	9.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

TARIFF SCHEDULE OF JAPAN (HS2012)

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
	2 Other																								
600633.021	(1) Containing more than 50% by weight of synthetic fibres or of synthetic fibres and acetate fibres taken together	6.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
600633.029	(2) Other	4.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
6006.34	Printed																								
600634.010	1 Figured	9.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																								
600634.021	(1) Containing more than 50% by weight of synthetic fibres or of synthetic fibres and acetate fibres taken together	6.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
600634.029	(2) Other	4.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Of artificial fibres																								
6006.41	Unbleached or bleached																								
600641.010	1 Figured	9.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																								
600641.021	(1) Containing more than 50% by weight of acetate fibres or of acetate fibres and synthetic fibres taken together	6.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
600641.029	(2) Other	4.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
6006.42	Dyed																								
600642.010	1 Figured	9.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
	2 Other																								
600642.021	(1) Containing more than 50% by weight of acetate fibres or of acetate fibres and synthetic fibres taken together	6.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
600642.029	(2) Other	4.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
6006.43	Of yarns of different colours																								
600643.010	1 Figured	9.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																								
600643.021	(1) Containing more than 50% by weight of acetate fibres or of acetate fibres and synthetic fibres taken together	6.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
600643.029	(2) Other	4.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
6006.44	Printed																								
600644.010	1 Figured	9.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																								
600644.021	(1) Containing more than 50% by weight of acetate fibres or of acetate fibres and synthetic fibres taken together	6.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
600644.029	(2) Other	4.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
6006.90	Other																								
600690.010	1 Figured	7.9%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
600690.020	2 Other	5.3%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

TARIFF SCHEDULE OF JAPAN (HS2012)

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
	Chapter 61 Articles of apparel and clothing accessories, knitted or crocheted																								
61.01	Men's or boys' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, knitted or crocheted, other than those of heading 61.03																								
6101.20	Of cotton																								
610120.010	1 Containing embroidery or lace, or figured	10.9%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
610120.020	2 Other	10.9%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
6101.30	Of man-made fibres																								
	1 Containing embroidery or lace, or figured																								
610130.011	- Of synthetic fibres	10.9%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
610130.019	- Of artificial fibres	10.9%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
610130.020	2 Other	10.9%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
6101.90	Of other textile materials																								
610190.010	1 Containing embroidery or lace, or figured	8.4%～10.9%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
610190.020	2 Other	8.4%～10.9%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
61.02	Women's or girls' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, knitted or crocheted, other than those of heading 61.04																								
6102.10	Of wool or fine animal hair																								
610210.010	1 Containing embroidery or lace, or figured	10.9%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

TARIFF SCHEDULE OF JAPAN (HS2012)

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
610210.020	2 Other	10.9%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
6102.20	Of cotton																								
610220.010	1 Containing embroidery or lace, or figured	10.9%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
610220.020	2 Other	10.9%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
6102.30	Of man-made fibres																								
	1 Containing embroidery or lace, or figured																								
610230.011	- Of synthetic fibres	10.9%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
610230.019	- Of artificial fibres	10.9%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																								
610230.021	- Of synthetic fibres	10.9%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
610230.029	- Of artificial fibres	10.9%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
6102.90	Of other textile materials																								
610290.010	1 Containing embroidery or lace, or figured	8.4%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
610290.020	2 Other	8.4%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
61.03	Men's or boys' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (other than swimwear), knitted or crocheted																								
6103.10	Suits																								
610310.100	1 Containing embroidery or lace, or figured	8.4%～10.9%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

TARIFF SCHEDULE OF JAPAN (HS2012)

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
610310.900	2 Other	8.4%～10.9%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Ensembles																								
6103.22	Of cotton																								
610322.010	1 Containing embroidery or lace, or figured	10.9%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
610322.020	2 Other	10.9%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
6103.23	Of synthetic fibres																								
610323.010	1 Containing embroidery or lace, or figured	10.9%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
610323.020	2 Other	10.9%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
6103.29	Of other textile materials																								
610329.010	1 Containing embroidery or lace, or figured	8.4%～10.9%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
610329.090	2 Other	8.4%～10.9%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Jackets and blazers																								
6103.31	Of wool or fine animal hair																								
610331.010	1 Containing embroidery or lace, or figured	10.9%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
610331.020	2 Other	10.9%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
6103.32	Of cotton																								
610332.010	1 Containing embroidery or lace, or figured	10.9%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
610332.020	2 Other	10.9%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
6103.33	Of synthetic fibres																								
610333.010	1 Containing embroidery or lace, or figured	10.9%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
610333.020	2 Other	10.9%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
6103.39	Of other textile materials																								
610339.010	1 Containing embroidery or lace, or figured	8.4%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
610339.020	2 Other	8.4%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Trousers, bib and brace overalls, breeches and shorts																								
6103.41	Of wool or fine animal hair																								
610341.010	1 Containing embroidery or lace, or figured	10.9%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
610341.020	2 Other	10.9%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
6103.42	Of cotton																								
610342.010	1 Containing embroidery or lace, or figured	10.9%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
610342.020	2 Other	10.9%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
6103.43	Of synthetic fibres																								
610343.010	1 Containing embroidery or lace, or figured	10.9%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
610343.020	2 Other	10.9%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
6103.49	Of other textile materials																								

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Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
610349.010	1 Containing embroidery or lace, or figured	8.4%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
610349.020	2 Other	8.4%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
61.04	Women's or girls' suits, ensembles, jackets, blazers, dresses, skirts, divided skirts, trousers, bib and brace overalls, breeches and shorts (other than swimwear), knitted or crocheted																								
	Suits																								
6104.13	Of synthetic fibres																								
610413.010	1 Containing embroidery or lace, or figured	10.9%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
610413.020	2 Other	10.9%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
6104.19	Of other textile materials																								
610419.010	1 Containing embroidery or lace, or figured	8.4%～10.9%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
610419.020	2 Other	8.4%～10.9%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Ensembles																								
6104.22	Of cotton																								
610422.010	1 Containing embroidery or lace, or figured	10.9%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
610422.020	2 Other	10.9%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
6104.23	Of synthetic fibres																								
610423.010	1 Containing embroidery or lace, or figured	10.9%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
610423.020	2 Other	10.9%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

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Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
6104.29	Of other textile materials																								
610429.010	1 Containing embroidery or lace, or figured	8.4%～10.9%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
610429.020	2 Other	8.4%～10.9%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Jackets and blazers																								
6104.31	Of wool or fine animal hair																								
610431.010	1 Containing embroidery or lace, or figured	10.9%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
610431.020	2 Other	10.9%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
6104.32	Of cotton																								
610432.010	1 Containing embroidery or lace, or figured	10.9%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
610432.020	2 Other	10.9%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
6104.33	Of synthetic fibres																								
610433.010	1 Containing embroidery or lace, or figured	10.9%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
610433.020	2 Other	10.9%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
6104.39	Of other textile materials																								
	1 Containing embroidery or lace, or figured																								
610439.011	- Of artificial fibres	8.4%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
610439.019	- Other	8.4%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
610439.020	2 Other	8.4%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

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Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
	Dresses																								
6104.41	Of wool or fine animal hair																								
610441.010	1 Containing embroidery or lace, or figured	10.9%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
610441.020	2 Other	10.9%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
6104.42	Of cotton																								
610442.010	1 Containing embroidery or lace, or figured	10.9%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
610442.020	2 Other	10.9%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
6104.43	Of synthetic fibres																								
610443.010	1 Containing embroidery or lace, or figured	10.9%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
610443.020	2 Other	10.9%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
6104.44	Of artificial fibres																								
610444.010	1 Containing embroidery or lace, or figured	10.9%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
610444.020	2 Other	10.9%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
6104.49	Of other textile materials																								
610449.010	1 Containing embroidery or lace, or figured	8.4%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
610449.020	2 Other	8.4%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Skirts and divided skirts																								
6104.51	Of wool or fine animal hair																								

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Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
610451.010	1 Containing embroidery or lace, or figured	10.9%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
610451.020	2 Other	10.9%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
6104.52	Of cotton																								
610452.010	1 Containing embroidery or lace, or figured	10.9%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
610452.020	2 Other	10.9%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
6104.53	Of synthetic fibres																								
610453.010	1 Containing embroidery or lace, or figured	10.9%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
610453.020	2 Other	10.9%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
6104.59	Of other textile materials																								
	1 Containing embroidery or lace, or figured																								
610459.011	- Of artificial fibres	8.4%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
610459.019	- Other	8.4%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
610459.020	2 Other	8.4%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Trousers, bib and brace overalls, breeches and shorts																								
6104.61	Of wool or fine animal hair																								
610461.010	1 Containing embroidery or lace, or figured	10.9%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
610461.020	2 Other	10.9%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
6104.62	Of cotton																								

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Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
610462.010	1 Containing embroidery or lace, or figured	10.9%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
610462.020	2 Other	10.9%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
6104.63	Of synthetic fibres																								
610463.010	1 Containing embroidery or lace, or figured	10.9%	B11		9.9%	8.9%	7.9%	6.9%	5.9%	4.9%	3.9%	2.9%	1.9%	0.9%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
610463.020	2 Other	10.9%	B11		9.9%	8.9%	7.9%	6.9%	5.9%	4.9%	3.9%	2.9%	1.9%	0.9%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
6104.69	Of other textile materials																								
610469.010	1 Containing embroidery or lace, or figured	8.4%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
610469.020	2 Other	8.4%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
61.05	Men's or boys' shirts, knitted or crocheted																								
6105.10	Of cotton																								
	1 Open shirts, polo shirts and similar shirts																								
610510.011	(1) Containing embroidery or lace, or figured	10.9%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
610510.012	(2) Other	10.9%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
610510.020	2 Other	7.4%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
6105.20	Of man-made fibres																								
	1 Open shirts, polo shirts and similar shirts																								
	(1) Containing embroidery or lace, or figured																								
610520.011	- Of synthetic fibres	10.9%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

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Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
610520.012	- Of artificial fibres	10.9%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	(2) Other																								
610520.013	- Of synthetic fibres	10.9%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
610520.019	- Of artificial fibres	10.9%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
610520.020	2 Other	7.4%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
6105.90	Of other textile materials																								
	1 Open shirts, polo shirts and similar shirts																								
610590.014	(1) Containing embroidery or lace, or figured	10.9%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
610590.018	(2) Other	10.9%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
610590.020	2 Other	7.4%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
61.06	Women's or girls' blouses, shirts and shirt-blouses, knitted or crocheted																								
6106.10	Of cotton																								
	1 Blouses, shirt-blouses, open shirts, polo shirts and similar shirts																								
610610.011	(1) Containing embroidery or lace, or figured	10.9%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
610610.012	(2) Other	9.1%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
610610.020	2 Other	7.4%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
6106.20	Of man-made fibres																								

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Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
	1 Blouses, shirt-blouses, open shirts, polo shirts and similar shirts																								
610620.014	(1) Containing embroidery or lace, or figured	10.9%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
610620.018	(2) Other	10.9%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
610620.020	2 Other	7.4%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
6106.90	Of other textile materials																								
	1 Blouses, shirt-blouses, open shirts, polo shirts and similar shirts																								
610690.010	(1) Containing embroidery or lace, or figured	10.9%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
610690.030	(2) Other	10.9%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
610690.020	2 Other	7.4%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
61.07	Men's or boys' underpants, briefs, nightshirts, pyjamas, bathrobes, dressing gowns and similar articles, knitted or crocheted																								
	Underpants and briefs																								
610711.000	Of cotton	7.4%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
610712.000	Of man-made fibres	7.4%	B11		6.7%	6.0%	5.3%	4.7%	4.0%	3.3%	2.6%	2.0%	1.3%	0.6%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
610719.000	Of other textile materials	7.4%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Nightshirts and pyjamas																								
610721.000	Of cotton	7.4%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
610722.000	Of man-made fibres	7.4%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

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Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
610729.000	Of other textile materials	7.4%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Other																								
6107.91	Of cotton																								
	1 Bathrobes, dressing gowns and similar articles																								
610791.011	(1) Containing embroidery or lace, or figured	8.4%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
610791.012	(2) Other	8.4%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
610791.020	2 Other	7.4%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
6107.99	Of other textile materials																								
	1 Bathrobes, dressing gowns and similar articles																								
610799.011	(1) Containing embroidery or lace, or figured	8.4%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
610799.019	(2) Other	8.4%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
610799.020	2 Other	7.4%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
61.08	Women's or girls' slips, petticoats, briefs, panties, nightdresses, pyjamas, negligees, bathrobes, dressing gowns and similar articles, knitted or crocheted																								
	Slips and petticoats																								
610811.000	Of man-made fibres	7.4%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
6108.19	Of other textile materials																								
610819.010	- Of cotton	7.4%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
610819.090	- Other	7.4%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

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Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
	Briefs and panties																								
610821.000	Of cotton	7.4%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
610822.000	Of man-made fibres	7.4%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
610829.000	Of other textile materials	7.4%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Nightdresses and pyjamas																								
610831.000	Of cotton	7.4%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
610832.000	Of man-made fibres	7.4%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
610839.000	Of other textile materials	7.4%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Other																								
6108.91	Of cotton																								
	1 Negliges, bathrobes, dressing gowns and similar articles																								
610891.011	(1) Containing embroidery or lace, or figured	8.4%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
610891.012	(2) Other	8.4%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
610891.020	2 Other	7.4%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
6108.92	Of man-made fibres																								
	1 Negliges, bathrobes, dressing gowns and similar articles																								
610892.014	(1) Containing embroidery or lace, or figured	8.4%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
610892.018	(2) Other	8.4%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

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Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
610892.020	2 Other	7.4%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
6108.99	Of other textile materials																								
	1 Negliges, bathrobes, dressing gowns and similar articles																								
610899.015	(1) Containing embroidery or lace, or figured	8.4%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
610899.019	(2) Other	8.4%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
610899.020	2 Other	7.4%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
61.09	T-shirts, singlets and other vests, knitted or crocheted																								
6109.10	Of cotton																								
	1 Of yarns of different colours or printed																								
610910.011	(1) Containing embroidery or lace, or figured	10.9%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
610910.012	(2) Other	10.9%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
610910.020	2 Other	7.4%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
6109.90	Of other textile materials																								
	1 Of yarns of different colours or printed																								
	(1) Containing embroidery or lace, or figured																								
610990.012	- Of synthetic fibres	10.9%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
610990.013	- Of artificial fibres	10.9%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
610990.014	- Other	10.9%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
	(2) Other																								
610990.016	- Of synthetic fibres	10.9%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
610990.017	- Of artificial fibres	10.9%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
610990.019	- Other	10.9%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																								
610990.021	- Of man-made fibres	7.4%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
610990.029	- Other	7.4%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
61.10	Jerseys, pullovers, cardigans, waistcoats and similar articles, knitted or crocheted																								
	Of wool or fine animal hair																								
6110.11	Of wool																								
611011.010	1 Containing embroidery or lace, or figured	10.9%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
611011.020	2 Other	10.9%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
6110.12	Of Kashmir (cashmere) goats																								
611012.010	1 Containing embroidery or lace, or figured	10.9%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
611012.020	2 Other	10.9%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
6110.19	Other																								
611019.010	1 Containing embroidery or lace, or figured	10.9%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
611019.020	2 Other	10.9%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

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Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
6110.20	Of cotton																								
	1 Containing embroidery or lace, or figured																								
611020.011	- Sweat shirts	10.9%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
611020.019	- Other	10.9%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																								
611020.021	- Sweat shirts	10.9%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
611020.029	- Other	9.1%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
6110.30	Of man-made fibres																								
	1 Containing embroidery or lace, or figured																								
611030.011	- Sweat shirts	10.9%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	- Other																								
	-- Of synthetic fibres																								
	--- Acrylic or modacrylic																								
611030.012	---- Acrylic	10.9%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
611030.013	---- Modacrylic	10.9%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
611030.014	--- Of polyesters	10.9%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
611030.015	--- Of other synthetic fibres	10.9%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
611030.016	-- Of artificial fibres	10.9%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

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Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
	2 Other																								
611030.021	- Sweat shirts	10.9%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	- Other																								
	-- Of synthetic fibres																								
	--- Acrylic or modacrylic																								
611030.022	---- Acrylic	9.1%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
611030.023	---- Modacrylic	10.9%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
611030.024	--- Of polyesters	10.9%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
611030.025	--- Of other synthetic fibres	10.9%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
611030.029	-- Of artificial fibres	10.9%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
6110.90	Of other textile materials																								
611090.010	1 Containing embroidery or lace, or figured	10.9%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
611090.020	2 Other	10.9%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
61.11	Babies' garments and clothing accessories, knitted or crocheted																								
6111.20	Of cotton																								
611120.150	1 Gloves, mittens and mitts	7.4%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Panty hose, tights, stockings, socks, and other hosiery																								
611120.210	(1) Panty hose and tights	7.4%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
611120.295	(2) Other	7.4%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	3 Other																								
611120.310	(1) Containing embroidery or lace, or figured	10.8%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
611120.390	(2) Other	10.8%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
6111.30	Of synthetic fibres																								
611130.150	1 Gloves, mittens and mitts	5.3%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Panty hose, tights, stockings, socks, and other hosiery																								
611130.210	(1) Panty hose and tights	7.4%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
611130.295	(2) Other	6.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	3 Other																								
611130.310	(1) Containing embroidery or lace, or figured	10.7%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
611130.390	(2) Other	10.7%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
6111.90	Of other textile materials																								
611190.100	1 Gloves, mittens and mitts	5.3%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Panty hose, tights, stockings, socks, and other hosiery																								
611190.210	(1) Panty hose and tights	7.4%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
611190.290	(2) Other	5.3%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	3 Other																								

TARIFF SCHEDULE OF JAPAN (HS2012)

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
611190.910	(1) Containing embroidery or lace, or figured	8.4%～10.9%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	(2) Other																								
611190.991	A Of wool or fine animal hair	10.9%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
611190.999	B Other	8.4%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
61.12	Track suits, ski suits and swimwear, knitted or crocheted																								
	Track suits																								
6112.11	Of cotton																								
611211.010	1 Containing embroidery or lace, or figured	10.9%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
611211.020	2 Other	10.9%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
6112.12	Of synthetic fibres																								
611212.010	1 Containing embroidery or lace, or figured	10.9%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
611212.020	2 Other	10.9%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
6112.19	Of other textile materials																								
611219.010	1 Containing embroidery or lace, or figured	8.4%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
611219.020	2 Other	8.4%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
6112.20	Ski suits																								
	1 Containing embroidery or lace, or figured																								
611220.011	- Of synthetic fibres	10.9%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

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Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
611220.019	- Other	8.4%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																								
611220.021	- Of synthetic fibres	10.9%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
611220.029	- Other	8.4%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Men's or boys' swimwear																								
6112.31	Of synthetic fibres																								
611231.010	1 Containing embroidery or lace, or figured	10.9%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
611231.020	2 Other	10.9%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
6112.39	Of other textile materials																								
611239.010	1 Containing embroidery or lace, or figured	8.4%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
611239.020	2 Other	8.4%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Women's or girls' swimwear																								
6112.41	Of synthetic fibres																								
611241.010	1 Containing embroidery or lace, or figured	10.9%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
611241.020	2 Other	10.9%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
6112.49	Of other textile materials																								
611249.010	1 Containing embroidery or lace, or figured	8.4%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
611249.020	2 Other	8.4%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
61.13																									
6113.00	Garments, made up of knitted or crocheted fabrics of heading 59.03, 59.06 or 59.07																								
611300.010	1 Of fabrics of heading 59.06	5.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																								
611300.091	- Of the type of articles described in heading 61.01 or 61.02	10.4%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
611300.099	- Other	10.4%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
61.14	Other garments, knitted or crocheted																								
6114.20	Of cotton																								
611420.010	1 Containing embroidery or lace, or figured	8.1%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
611420.020	2 Other	8.1%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
6114.30	Of man-made fibres																								
	1 Containing embroidery or lace, or figured																								
611430.011	- Of synthetic fibres	8.1%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
611430.019	- Of artificial fibres	8.1%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																								
611430.021	- Of synthetic fibres	8.1%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
611430.029	- Of artificial fibres	8.1%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
6114.90	Of other textile materials																								

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
	1 Containing embroidery or lace, or figured																								
611490.110	(1) Of wool or fine animal hair	8.2%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
611490.190	(2) Other	8.1%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																								
611490.910	(1) Of wool or fine animal hair	8.2%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
611490.990	(2) Other	8.1%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
61.15	Panty hose, tights, stockings, socks and other hosiery, including graduated compression hosiery (for example, stockings for varicose veins) and footwear without applied soles, knitted or crocheted																								
6115.10	Graduated compression hosiery (for example, stockings for varicose veins)																								
611510.100	1 Panty hose and tights	7.4%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																								
611510.910	(1) Of cotton	7.4%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	(2) Of synthetic fibres																								
611510.921	A Women's full-length or knee-length hosiery, measuring per single yarn less than 67 decitex	7.9%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
611510.929	B Other	6.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
611510.930	(3) Of wool or fine animal hair	5.3%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	(4) Of other textile materials																								

TARIFF SCHEDULE OF JAPAN (HS2012)

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
611510.991	A Women's full-length or knee-length hosiery, measuring per single yarn less than 67 decitex	5.3%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
611510.999	B Other	5.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Other panty hose and tights																								
611521.000	Of synthetic fibres, measuring per single yarn less than 67 decitex	7.4%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
611522.000	Of synthetic fibres, measuring per single yarn 67 decitex or more	7.4%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
611529.000	Of other textile materials	7.4%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
6115.30	Other women's full-length or knee-length hosiery, measuring per single yarn less than 67 decitex																								
611530.100	1 Of synthetic fibres	7.9%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
611530.200	2 Of cotton	7.4%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
611530.900	3 Other	5.3%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Other																								
611594.000	Of wool or fine animal hair	5.3%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
611595.000	Of cotton	7.4%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
611596.000	Of synthetic fibres	6.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
611599.000	Of other textile materials	5.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
61.16	Gloves, mittens and mitts, knitted or crocheted																								
6116.10	Impregnated, coated or covered with plastics or rubber																								

TARIFF SCHEDULE OF JAPAN (HS2012)

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
	1 Of cotton																								
	(1) Impregnated, coated or covered with plastics																								
611610.151	- Knitted or crocheted, directly shaped	7.4%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
611610.152	- Made up by sewing	7.4%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	(2) Other																								
	- Gloves																								
611610.161	-- Knitted or crocheted, directly shaped	7.4%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
611610.162	-- Made up by sewing	7.4%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	- Not gloves																								
611610.163	-- Knitted or crocheted, directly shaped	7.4%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
611610.164	-- Made up by sewing	7.4%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																								
	(1) Impregnated, coated or covered with plastics																								
611610.251	- Knitted or crocheted, directly shaped	5.3%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
611610.252	- Made up by sewing	5.3%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	(2) Other																								
	- Gloves																								
611610.261	-- Knitted or crocheted, directly shaped	5.3%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

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Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
611610.262	-- Made up by sewing	5.3%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	- Not gloves																								
611610.263	-- Knitted or crocheted, directly shaped	5.3%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
611610.264	-- Made up by sewing	5.3%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Other																								
6116.91	Of wool or fine animal hair																								
611691.015	- Knitted or crocheted, directly shaped	5.3%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
611691.095	- Made up by sewing	5.3%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
6116.92	Of cotton																								
611692.015	- Knitted or crocheted, directly shaped	7.4%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
611692.095	- Made up by sewing	7.4%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
6116.93	Of synthetic fibres																								
611693.015	- Knitted or crocheted, directly shaped	5.3%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
611693.095	- Made up by sewing	5.3%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
6116.99	Of other textile materials																								
611699.015	- Knitted or crocheted, directly shaped	5.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
611699.095	- Made up by sewing	5.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
61.17	Other made up clothing accessories, knitted or crocheted; knitted or crocheted parts of garments or of clothing accessories																								

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Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
6117.10	Shawls, scarves, mufflers, mantillas, veils and the like																								
	1 Containing embroidery or lace, or figured																								
611710.011	- Of silk or silk waste	8.4%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
611710.012	- Of wool or fine animal hair	8.4%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
611710.013	- Of synthetic fibres	8.4%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
611710.014	- Of artificial fibres	8.4%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
611710.019	- Other	8.4%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																								
611710.091	- Of silk or silk waste	8.4%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
611710.092	- Of wool or fine animal hair	8.4%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
611710.093	- Of synthetic fibres	8.4%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
611710.094	- Of artificial fibres	8.4%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
611710.099	- Other	8.4%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
6117.80	Other accessories																								
	1 Impregnated, coated or covered with rubber																								
611780.014	(1) Of cotton	7.8%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
611780.015	(2) Other	5.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																								

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
	(1) Containing embroidery or lace, or figured																								
	- Ties, bow ties and cravats																								
611780.111	-- Of silk or silk waste	8.4%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
611780.112	-- Of wool or fine animal hair	8.4%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
611780.113	-- Of man-made fibres	8.4%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
611780.119	-- Other	8.4%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
611780.190	- Other	8.4%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	(2) Other																								
	- Ties, bow ties and cravats																								
611780.911	-- Of silk or silk waste	8.4%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
611780.919	-- Other	8.4%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
611780.990	- Other	8.4%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
6117.90	Parts																								
611790.010	1 Containing embroidery or lace, or figured	8.4%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
611790.090	2 Other	8.4%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

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Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
	Chapter 62 Articles of apparel and clothing accessories, not knitted or crocheted																								
62.01	Men's or boys' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, other than those of heading 62.03																								
	Overcoats, raincoats, car-coats, capes, cloaks and similar articles																								
6201.11	Of wool or fine animal hair																								
620111.100	1 Containing furskin	12.8%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
620111.200	2 Other	9.1%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
6201.12	Of cotton																								
620112.100	1 Containing furskin	12.8%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
620112.200	2 Other	9.1%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
6201.13	Of man-made fibres																								
620113.100	1 Containing furskin	12.8%	B11		11.6 %	10.4 %	9.3%	8.1%	6.9%	5.8%	4.6%	3.4%	2.3%	1.1%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
620113.200	2 Other	9.1%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
6201.19	Of other textile materials																								
620119.100	1 Containing furskin	12.8%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
620119.200	2 Other	9.1%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Other																								
6201.91	Of wool or fine animal hair																								

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Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
620191.100	1 Containing furskin	12.8%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
620191.200	2 Other	9.1%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
6201.92	Of cotton																								
620192.100	1 Containing furskin	12.8%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
620192.200	2 Other	9.1%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
6201.93	Of man-made fibres																								
620193.100	1 Containing furskin	12.8%	B11		11.6 %	10.4 %	9.3%	8.1%	6.9%	5.8%	4.6%	3.4%	2.3%	1.1%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
620193.200	2 Other	9.1%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
6201.99	Of other textile materials																								
620199.100	1 Containing furskin	12.8%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
620199.200	2 Other	9.1%	B11		8.2%	7.4%	6.6%	5.7%	4.9%	4.1%	3.3%	2.4%	1.6%	0.8%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
62.02	Women's or girls' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, other than those of heading 62.04																								
	Overcoats, raincoats, car-coats, capes, cloaks and similar articles																								
6202.11	Of wool or fine animal hair																								
620211.100	1 Containing furskin	12.8%	B11		11.6 %	10.4 %	9.3%	8.1%	6.9%	5.8%	4.6%	3.4%	2.3%	1.1%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
620211.200	2 Other	9.1%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
6202.12	Of cotton																								

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Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
620212.100	1 Containing furskin	12.8%	B11		11.6 %	10.4 %	9.3%	8.1%	6.9%	5.8%	4.6%	3.4%	2.3%	1.1%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
620212.200	2 Other	9.1%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
6202.13	Of man-made fibres																								
620213.100	1 Containing furskin	12.8%	B11		11.6 %	10.4 %	9.3%	8.1%	6.9%	5.8%	4.6%	3.4%	2.3%	1.1%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
620213.200	2 Other	9.1%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
6202.19	Of other textile materials																								
620219.100	1 Containing furskin	12.8%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
620219.200	2 Other	9.1%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Other																								
6202.91	Of wool or fine animal hair																								
620291.100	1 Containing furskin	12.8%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
620291.200	2 Other	9.1%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
6202.92	Of cotton																								
620292.100	1 Containing furskin	12.8%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
620292.200	2 Other	9.1%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
6202.93	Of man-made fibres																								
620293.100	1 Containing furskin	12.8%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
620293.200	2 Other	9.1%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

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Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
6202.99	Of other textile materials																								
620299.100	1 Containing furskin	12.8%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
620299.200	2 Other	9.1%	B11		8.2%	7.4%	6.6%	5.7%	4.9%	4.1%	3.3%	2.4%	1.6%	0.8%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
62.03	Men's or boys' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (other than swimwear)																								
	Suits																								
6203.11	Of wool or fine animal hair																								
620311.100	1 Containing furskin	12.8%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
620311.200	2 Other	9.1%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
6203.12	Of synthetic fibres																								
620312.100	1 Containing furskin	10.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
620312.200	2 Other	9.1%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
6203.19	Of other textile materials																								
620319.100	1 Containing furskin	10.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
620319.200	2 Other	9.1%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Ensembles																								
6203.22	Of cotton																								
620322.100	1 Containing furskin	10.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
620322.200	2 Other	9.1%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

TARIFF SCHEDULE OF JAPAN (HS2012)

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
6203.23	Of synthetic fibres																								
620323.100	1 Containing furskin	10.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
620323.200	2 Other	9.1%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
6203.29	Of other textile materials																								
620329.100	1 Containing furskin	10.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
620329.200	2 Other	9.1%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Jackets and blazers																								
6203.31	Of wool or fine animal hair																								
620331.100	1 Containing furskin	12.8%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
620331.200	2 Other	9.1%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
6203.32	Of cotton																								
620332.100	1 Containing furskin	12.8%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
620332.200	2 Other	9.1%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
6203.33	Of synthetic fibres																								
620333.100	1 Containing furskin	12.8%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
620333.200	2 Other	9.1%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
6203.39	Of other textile materials																								
620339.100	1 Containing furskin	12.8%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

TARIFF SCHEDULE OF JAPAN (HS2012)

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
	2 Other																								
620339.210	- Of artificial fibres	9.1%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
620339.290	- Other	9.1%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Trousers, bib and brace overalls, breeches and shorts																								
6203.41	Of wool or fine animal hair																								
620341.100	1 Containing furskin	10.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
620341.200	2 Other	9.1%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
6203.42	Of cotton																								
620342.100	1 Containing furskin	10.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
620342.200	2 Other	9.1%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
6203.43	Of synthetic fibres																								
620343.100	1 Containing furskin	10.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
620343.200	2 Other	9.1%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
6203.49	Of other textile materials																								
620349.100	1 Containing furskin	10.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																								
620349.210	- Of artificial fibres	9.1%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
620349.290	- Other	9.1%	B11		8.2%	7.4%	6.6%	5.7%	4.9%	4.1%	3.3%	2.4%	1.6%	0.8%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

TARIFF SCHEDULE OF JAPAN (HS2012)

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
62.04	Women's or girls' suits, ensembles, jackets, blazers, dresses, skirts, divided skirts, trousers, bib and brace overalls, breeches and shorts (other than swimwear)																								
	Suits																								
6204.11	Of wool or fine animal hair																								
620411.100	1 Containing furskin	12.8%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
620411.200	2 Other	9.1%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
6204.12	Of cotton																								
620412.100	1 Containing furskin	10.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
620412.200	2 Other	9.1%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
6204.13	Of synthetic fibres																								
620413.100	1 Containing furskin	10.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
620413.200	2 Other	9.1%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
6204.19	Of other textile materials																								
620419.100	1 Containing furskin	10.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
620419.200	2 Other	9.1%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Ensembles																								
6204.21	Of wool or fine animal hair																								
620421.100	1 Containing furskin	10.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
620421.200	2 Other	9.1%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

TARIFF SCHEDULE OF JAPAN (HS2012)

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
6204.22	Of cotton																								
620422.100	1 Containing furskin	10.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
620422.200	2 Other	9.1%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
6204.23	Of synthetic fibres																								
620423.100	1 Containing furskin	10.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
620423.200	2 Other	9.1%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
6204.29	Of other textile materials																								
620429.100	1 Containing furskin	10.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
620429.200	2 Other	9.1%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Jackets and blazers																								
6204.31	Of wool or fine animal hair																								
620431.100	1 Containing furskin	12.8%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
620431.200	2 Other	9.1%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
6204.32	Of cotton																								
620432.100	1 Containing furskin	12.8%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
620432.200	2 Other	9.1%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
6204.33	Of synthetic fibres																								
620433.100	1 Containing furskin	12.8%	B11		11.6 %	10.4 %	9.3%	8.1%	6.9%	5.8%	4.6%	3.4%	2.3%	1.1%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
620433.200	2 Other	9.1%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
6204.39	Of other textile materials																								
620439.100	1 Containing furskin	12.8%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
620439.200	2 Other	9.1%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Dresses																								
6204.41	Of wool or fine animal hair																								
620441.100	1 Containing furskin	10.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
620441.200	2 Other	9.1%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
6204.42	Of cotton																								
620442.100	1 Containing furskin	10.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
620442.200	2 Other	9.1%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
6204.43	Of synthetic fibres																								
620443.100	1 Containing furskin	10.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
620443.200	2 Other	9.1%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
6204.44	Of artificial fibres																								
620444.100	1 Containing furskin	10.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
620444.200	2 Other	9.1%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
6204.49	Of other textile materials																								

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
620449.100	1 Containing furskin	10.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
620449.200	2 Other	9.1%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Skirts and divided skirts																								
6204.51	Of wool or fine animal hair																								
620451.100	1 Containing furskin	10.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
620451.200	2 Other	9.1%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
6204.52	Of cotton																								
620452.100	1 Containing furskin	10.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
620452.200	2 Other	9.1%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
6204.53	Of synthetic fibres																								
620453.100	1 Containing furskin	10.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
620453.200	2 Other	9.1%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
6204.59	Of other textile materials																								
620459.100	1 Containing furskin	10.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
620459.200	2 Other	9.1%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Trousers, bib and brace overalls, breeches and shorts																								
6204.61	Of wool or fine animal hair																								
620461.100	1 Containing furskin	10.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

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Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
620461.200	2 Other	9.1%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
6204.62	Of cotton																								
620462.100	1 Containing furskin	10.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
620462.200	2 Other	9.1%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
6204.63	Of synthetic fibres																								
620463.100	1 Containing furskin	10.0%	B11		9.0%	8.1%	7.2%	6.3%	5.4%	4.5%	3.6%	2.7%	1.8%	0.9%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
620463.200	2 Other	9.1%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
6204.69	Of other textile materials																								
620469.100	1 Containing furskin	10.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
620469.200	2 Other	9.1%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
62.05	Men's or boys' shirts																								
620520.000	Of cotton	7.4%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
6205.30	Of man-made fibres																								
620530.010	- Of synthetic fibres	7.4%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
620530.090	- Other	7.4%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
6205.90	Of other textile materials																								
620590.010	- Of wool or fine animal hair	7.4%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
620590.090	- Other	9.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

TARIFF SCHEDULE OF JAPAN (HS2012)

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
62.06	Women's or girls' blouses, shirts and shirt-blouses																								
6206.10	Of silk or silk waste																								
620610.100	1 Containing furskin	10.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																								
620610.210	(1) Blouses, shirt-blouses, open shirts and similar shirts	10.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
620610.220	(2) Other	9.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
6206.20	Of wool or fine animal hair																								
620620.100	1 Containing furskin	10.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																								
620620.210	(1) Blouses, shirt-blouses, open shirts and similar shirts	9.1%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
620620.220	(2) Other	7.4%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
6206.30	Of cotton																								
620630.100	1 Containing furskin	10.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																								
620630.210	(1) Blouses, shirt-blouses, open shirts and similar shirts	9.1%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
620630.220	(2) Other	7.4%	B11		6.7%	6.0%	5.3%	4.7%	4.0%	3.3%	2.6%	2.0%	1.3%	0.6%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
6206.40	Of man-made fibres																								
620640.100	1 Containing furskin	10.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

TARIFF SCHEDULE OF JAPAN (HS2012)

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
	2 Other																								
620640.210	(1) Blouses, shirt-blouses, open shirts and similar shirts	9.1%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
620640.220	(2) Other	7.4%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
6206.90	Of other textile materials																								
620690.100	1 Containing furskin	10.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																								
620690.210	(1) Blouses, shirt-blouses, open shirts and similar shirts	9.1%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
620690.220	(2) Other	7.4%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
62.07	Men's or boys' singlets and other vests, underpants, briefs, nightshirts, pyjamas, bathrobes, dressing gowns and similar articles																								
	Underpants and briefs																								
620711.000	Of cotton	7.4%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
620719.000	Of other textile materials	9.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Nightshirts and pyjamas																								
620721.000	Of cotton	7.4%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
620722.000	Of man-made fibres	7.4%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
620729.000	Of other textile materials	9.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Other																								
6207.91	Of cotton																								

TARIFF SCHEDULE OF JAPAN (HS2012)

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
620791.100	1 Containing furskin	10.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																								
620791.210	(1) Singlets and other vests	7.4%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
620791.220	(2) Other	9.1%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
6207.99	Of other textile materials																								
620799.100	1 Containing furskin	10.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																								
620799.210	(1) Singlets and other vests	7.4%～9.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
620799.220	(2) Other																								
	Of man-made fibres	9.1%	B11		8.2%	7.4%	6.6%	5.7%	4.9%	4.1%	3.3%	2.4%	1.6%	0.8%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Other	10.0%	B11		9.0%	8.1%	7.2%	6.3%	5.4%	4.5%	3.6%	2.7%	1.8%	0.9%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
62.08	Women's or girls' singlets and other vests, slips, petticoats, briefs, panties, nightdresses, pyjamas, negligees, bathrobes, dressing gowns and similar articles																								
	Slips and petticoats																								
620811.000	Of man-made fibres	7.4%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
620819.000	Of other textile materials	9.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Nightdresses and pyjamas																								
620821.000	Of cotton	7.4%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

TARIFF SCHEDULE OF JAPAN (HS2012)

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
620822.000	Of man-made fibres	7.4%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
620829.000	Of other textile materials	9.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Other																								
6208.91	Of cotton																								
620891.100	1 Containing furskin	10.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																								
620891.210	(1) singlets and other vests, briefs and panties	7.4%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
620891.220	(2) Other	9.1%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
6208.92	Of man-made fibres																								
620892.100	1 Containing furskin	10.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																								
620892.210	(1) singlets and other vests, briefs and panties	7.4%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
620892.220	(2) Other	9.1%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
6208.99	Of other textile materials																								
620899.100	1 Containing furskin	10.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																								
620899.210	(1) singlets and other vests, briefs and panties	9.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
620899.220	(2) Other	10.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

TARIFF SCHEDULE OF JAPAN (HS2012)

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
62.09	Babies' garments and clothing accessories																								
6209.20	Of cotton																								
620920.150	1 Gloves, mittens and mitts; panty hose, tights, stockings, socks and other hosiery	6.5%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																								
620920.210	(1) Containing furskin	10.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	(2) Other																								
620920.221	A Accessories	7.4%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
620920.222	B Other	9.1%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
6209.30	Of synthetic fibres																								
620930.150	1 Gloves, mittens and mitts; panty hose, tights, stockings, socks and other hosiery	6.5%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																								
620930.210	(1) Containing furskin	10.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	(2) Other																								
620930.221	A Accessories	7.4%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
620930.222	B Other	9.1%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
6209.90	Of other textile materials																								
620990.150	1 Gloves, mittens and mitts; panty hose, tights, stockings, socks and other hosiery	6.5%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
	2 Other																								
620990.210	(1) Containing furskin	10.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	(2) Other																								
620990.221	A Accessories	7.4%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	B Other																								
620990.291	(a) Of wool or fine animal hair	7.4%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
620990.299	(b) Other	9.1%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
62.10	Garments, made up of fabrics of heading 56.02, 56.03, 59.03, 59.06 or 59.07																								
6210.10	Of fabrics of heading 56.02 or 56.03																								
621010.100	1 Containing furskin	10.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																								
621010.210	- Of man-made fibres	9.1%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
621010.290	- Other	9.1%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
6210.20	Other garments, of the type described in subheadings 6201.11 to 6201.19																								
621020.100	1 Containing furskin	10.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
621020.200	2 Other	9.1%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
6210.30	Other garments, of the type described in subheadings 6202.11 to 6202.19																								

TARIFF SCHEDULE OF JAPAN (HS2012)

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
621030.100	1 Containing furskin	10.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
621030.200	2 Other	9.1%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
6210.40	Other men's or boys' garments																								
621040.100	1 Containing furskin	10.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
621040.200	2 Other	9.1%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
6210.50	Other women's or girls' garments																								
621050.100	1 Containing furskin	10.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
621050.200	2 Other	9.1%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
62.11	Track suits, ski suits and swimwear; other garments																								
	Swimwear																								
621111.000	Men's or boys'	9.1%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
621112.000	Women's or girls'	9.1%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
6211.20	Ski suits																								
621120.100	1 Containing furskin	12.8%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																								
621120.310	- Men's or boys'	9.1%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
621120.390	- Women's or girls'	9.1%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Other garments, men's or boys'																								

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
6211.32	Of cotton																								
621132.100	1 Containing furskin	10.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
621132.200	2 Other	9.1%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
6211.33	Of man-made fibres																								
621133.100	1 Containing furskin	12.8%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
621133.200	2 Other	9.1%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
6211.39	Of other textile materials																								
621139.100	1 Containing furskin	10.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
621139.200	2 Other	9.1%～10.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Other garments, women's or girls'																								
6211.42	Of cotton																								
621142.100	1 Containing furskin	10.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
621142.200	2 Other	9.1%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
6211.43	Of man-made fibres																								
621143.100	1 Containing furskin	12.8%	B11		11.6%	10.4%	9.3%	8.1%	6.9%	5.8%	4.6%	3.4%	2.3%	1.1%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
621143.200	2 Other	9.1%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
6211.49	Of other textile materials																								
621149.100	1 Containing furskin	10.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

TARIFF SCHEDULE OF JAPAN (HS2012)

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
	2 Other																								
621149.220	- Of wool or fine animal hair	9.1%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	- Other																								
621149.210	-- Of silk	10.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
621149.290	-- Other	10.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
62.12	Brassières, girdles, corsets, braces, suspenders, garters and similar articles and parts thereof, whether or not knitted or crocheted																								
621210.000	Brassières	8.4%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
621220.000	Girdles and panty-girdles	8.3%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
621230.000	Corselettes	8.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
621290.000	Other	8.4%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
62.13	Handkerchiefs																								
621320.000	Of cotton	6.7%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
6213.90	Of other textile materials																								
621390.010	1 Of flax or ramie	9.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																								
621390.091	- Of silk or silk waste	6.4%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
621390.099	- Other	5.3%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
62.14	Shawls, scarves, mufflers, mantillas, veils and the like																								

TARIFF SCHEDULE OF JAPAN (HS2012)

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
6214.10	Of silk or silk waste																								
621410.100	1 Containing furskin or combined or trimmed with precious metal, metal clad with precious metal, metal plated with precious metal, precious stones, semi-precious stones or pearls	6.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																								
621410.210	- Containing embroidery or consisting wholly or partly of lace	8.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
621410.290	- Other	8.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
6214.20	Of wool or fine animal hair																								
621420.100	1 Containing furskin or combined or trimmed with precious metal, metal clad with precious metal, metal plated with precious metal, precious stones, semi-precious stones or pearls	5.4%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
621420.200	2 Other	6.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
6214.30	Of synthetic fibres																								
621430.100	1 Containing furskin or combined or trimmed with precious metal, metal clad with precious metal, metal plated with precious metal, precious stones, semi-precious stones or pearls	5.4%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
621430.200	2 Other	9.1%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
6214.40	Of artificial fibres																								
621440.100	1 Containing furskin or combined or trimmed with precious metal, metal clad with precious metal, metal plated with precious metal, precious stones, semi-precious stones or pearls	5.4%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
621440.200	2 Other	9.1%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

TARIFF SCHEDULE OF JAPAN (HS2012)

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
6214.90	Of other textile materials																								
621490.100	1 Containing furskin or combined or trimmed with precious metal, metal clad with precious metal, metal plated with precious metal, precious stones, semi-precious stones or pearls	5.4%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																								
621490.210	(1) Of cotton	9.1%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	(2) Other																								
621490.221	A Containing embroidery or consisting wholly or partly of lace	6.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
621490.222	B Other	4.4%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
62.15	Ties, bow ties and cravats																								
6215.10	Of silk or silk waste																								
621510.010	- With outer surface of silk only	13.4%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
621510.090	- Other	13.4%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
621520.000	Of man-made fibres	8.4%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
621590.000	Of other textile materials	8.4%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
62.16																									
621600.500	Gloves, mittens and mitts.	6.5%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
62.17	Other made up clothing accessories; parts of garments or of clothing accessories, other than those of heading 62.12																								
6217.10	Accessories																								

TARIFF SCHEDULE OF JAPAN (HS2012)

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
	- Belts																								
621710.011	-- Silk obi (width not less than 30 cm, length not less than 4 m)	9.0%	B11		8.1%	7.3%	6.5%	5.7%	4.9%	4.0%	3.2%	2.4%	1.6%	0.8%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
621710.019	-- Other	9.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
621710.090	- Other	9.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
621790.000	Parts	9.0%	B11		8.1%	7.3%	6.5%	5.7%	4.9%	4.0%	3.2%	2.4%	1.6%	0.8%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

TARIFF SCHEDULE OF JAPAN (HS2012)

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
	Chapter 63 Other made up textile articles; sets; worn clothing and worn textile articles; rags																								
	I.- OTHER MADE UP TEXTILE ARTICLES																								
63.01	Blankets and travelling rugs																								
630110.000	Electric blankets	5.3%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
6301.20	Blankets (other than electric blankets) and travelling rugs, of wool or of fine animal hair																								
630120.010	- Blankets (raised textile production)	5.3%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
630120.090	- Other	5.3%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
6301.30	Blankets (other than electric blankets) and travelling rugs, of cotton																								
630130.010	- Blankets (raised textile production)	9.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
630130.091	- Terry towelling and similar woven terry fabrics	9.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
630130.099	- Other	9.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
6301.40	Blankets (other than electric blankets) and travelling rugs, of synthetic fibres																								
630140.010	- Blankets (raised textile production)	5.3%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
630140.090	- Other	5.3%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
630190.000	Other blankets and travelling rugs	5.3%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
63.02	Bed linen, table linen, toilet linen and kitchen linen																								
6302.10	Bed linen, knitted or crocheted																								

TARIFF SCHEDULE OF JAPAN (HS2012)

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
630210.010	1 Containing embroidery or lace, or figured	10.9%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
630210.090	2 Other	9.1%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Other bed linen, printed																								
630221.000	Of cotton	4.5%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
6302.22	Of man-made fibres																								
630222.010	- Of nonwovens	5.3%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
630222.090	- Other	5.3%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
6302.29	Of other textile materials																								
630229.010	1 Of flax or ramie	7.9%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
630229.020	2 Other	5.3%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Other bed linen																								
630231.000	Of cotton	4.5%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
6302.32	Of man-made fibres																								
630232.010	- Of nonwovens	5.3%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
630232.090	- Other	5.3%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
6302.39	Of other textile materials																								
630239.010	1 Of flax or ramie	7.9%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
630239.020	2 Other	5.3%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

TARIFF SCHEDULE OF JAPAN (HS2012)

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
6302.40	Table linen, knitted or crocheted																								
630240.010	1 Containing embroidery or lace, or figured	10.9%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
630240.090	2 Other	9.1%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Other table linen																								
630251.000	Of cotton	7.4%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
6302.53	Of man-made fibres																								
	- Containing embroidery or consisting wholly or partly of lace																								
630253.011	-- Of nonwovens	6.4%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
630253.019	-- Other	6.4%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	- Other																								
630253.091	-- Of nonwovens	5.3%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
630253.099	-- Other	5.3%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
6302.59	Of other textile materials																								
630259.030	1 Of flax or ramie	7.9%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																								
630259.021	- Containing embroidery or consisting wholly or partly of lace	6.4%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
630259.029	- Other	5.3%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

TARIFF SCHEDULE OF JAPAN (HS2012)

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
630260.000	Toilet linen and kitchen linen, of terry towelling or similar terry fabrics, of cotton	7.4%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Other																								
630291.000	Of cotton	7.4%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
6302.93	Of man-made fibres																								
630293.010	- Of nonwovens	5.3%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
630293.090	- Other	5.3%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
6302.99	Of other textile materials																								
630299.100	1 Of flax	7.9%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
630299.900	2 Other	5.3%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
63.03	Curtains (including drapes) and interior blinds; curtain or bed valances																								
	Knitted or crocheted																								
6303.12	Of synthetic fibres																								
630312.010	1 Containing embroidery or lace, or figured	10.9%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
630312.090	2 Other	9.1%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
6303.19	Of other textile materials																								
630319.010	1 Containing embroidery or lace, or figured	10.9%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
630319.090	2 Other	9.1%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Other																								

TARIFF SCHEDULE OF JAPAN (HS2012)

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
630391.000	Of cotton	7.4%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
6303.92	Of synthetic fibres																								
630392.010	- Of nonwovens	5.3%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
630392.090	- Other	5.3%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
6303.99	Of other textile materials																								
630399.010	1 Of flax or ramie	7.9%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																								
630399.021	- Containing embroidery or consisting wholly or partly of lace	6.4%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
630399.029	- Other	5.3%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
63.04	Other furnishing articles, excluding those of heading 94.04																								
	Bedspreads																								
6304.11	Knitted or crocheted																								
630411.010	1 Containing embroidery or lace, or figured	10.9%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
630411.090	2 Other	9.1%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
6304.19	Other																								
630419.010	1 Of cotton	7.4%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
630419.020	2 Of flax or ramie	7.9%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	3 Other																								

TARIFF SCHEDULE OF JAPAN (HS2012)

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
630419.031	- Containing embroidery or consisting wholly or partly of lace	6.4%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
630419.039	- Other	5.3%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Other																								
6304.91	Knitted or crocheted																								
630491.010	1 Containing embroidery or lace, or figured	10.9%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
630491.090	2 Other	9.1%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
630492.000	Not knitted or crocheted, of cotton	7.4%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
6304.93	Not knitted or crocheted, of synthetic fibres																								
630493.010	- Of nonwovens	5.3%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
630493.090	- Other	5.3%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
6304.99	Not knitted or crocheted, of other textile materials																								
630499.010	1 Of flax or ramie	7.9%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																								
630499.021	- Containing embroidery or consisting wholly or partly of lace	6.4%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
630499.029	- Other	5.3%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
63.05	Sacks and bags, of a kind used for the packing of goods																								
6305.10	Of jute or of other textile bast fibres of heading 53.03																								
630510.100	- Used	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

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Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
630510.200	- Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
630520.000	Of cotton	4.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Of man-made textile materials																								
630532.000	Flexible intermediate bulk containers	3.3%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
6305.33	Other, of polyethylene or polypropylene strip or the like																								
630533.010	- Of polyethylene, made of fabrics weighing not more than 100 g/m²	3.3%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
630533.090	- Other	3.3%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
630539.000	Other	5.3%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
630590.000	Of other textile materials	3.3%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
63.06	Tarpaulins, awnings and sunblinds; tents; sails for boats, sailboards or landcraft; camping goods																								
	Tarpaulins, awnings and sunblinds																								
630612.000	Of synthetic fibres	4.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
6306.19	Of other textile materials																								
630619.100	1 Of cotton	5.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
630619.900	2 Other	4.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Tents																								
630622.000	Of synthetic fibres	4.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
6306.29	Of other textile materials																								

TARIFF SCHEDULE OF JAPAN (HS2012)

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
630629.100	1 Of cotton	5.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
630629.900	2 Other	4.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
630630.000	Sails	4.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
6306.40	Pneumatic mattresses																								
630640.100	1 Of cotton	5.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
630640.900	2 Of other textile materials	4.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
6306.90	Other																								
630690.100	1 Of cotton	5.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
630690.900	2 Of other textile materials	4.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
63.07	Other made up articles, including dress patterns																								
6307.10	Floor-cloths, dish-cloths, dusters and similar cleaning cloths																								
630710.010	1 Of cotton	6.5%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
630710.020	2 Other	4.7%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
6307.20	Life-jackets and life-belts																								
630720.010	1 Of cotton	6.5%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
630720.020	2 Other	4.7%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
6307.90	Other																								
630790.010	1 Of cotton	6.5%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
	2 Other																								
630790.021	- Of silk (simply cutting other than in rectangle (including square))	4.7%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
630790.029	- Other	4.7%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	IL.- SETS																								
63.08																									
630800.000	Sets consisting of woven fabric and yarn, whether or not with accessories, for making up into rugs, tapestries, embroidered table cloths or serviettes, or similar textile articles, put up in packings for retail sale.	3.7%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	III.- WORN CLOTHING AND WORN TEXTILE ARTICLES; RAGS																								
63.09																									
630900.000	Worn clothing and other worn articles.	5.8%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
63.10	Used or new rags, scrap twine, cordage, rope and cables and worn out articles of twine, cordage, rope or cables, of textile materials																								
631010.000	Sorted	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
631090.000	Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

TARIFF SCHEDULE OF JAPAN (HS2012)

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
	SECTION XII FOOTWEAR, HEADGEAR, UMBRELLAS, SUN UMBRELLAS, WALKING-STICKS, SEAT-STICKS, WHIPS, RIDING-CROPS AND PARTS THEREOF; PREPARED FEATHERS AND ARTICLES MADE THEREWITH; ARTIFICIAL FLOWERS; ARTICLES OF HUMAN HAIR																								
	Chapter 64 Footwear, gaiters and the like; parts of such articles																								
64.01	Waterproof footwear with outer soles and uppers of rubber or of plastics, the uppers of which are neither fixed to the sole nor assembled by stitching, riveting, nailing, screwing, plugging or similar processes																								
6401.10	Footwear incorporating a protective metal toe-cap																								
640110.010	1 Ski-boots	27.0%	B16		25.3%	23.6%	21.9%	20.2%	18.5%	16.8%	15.1%	13.5%	11.8%	10.1%	8.4%	6.7%	5.0%	3.3%	1.6%	Free	Free	Free	Free	Free	Free
640110.090	2 Other	6.7%	B11		6.0%	5.4%	4.8%	4.2%	3.6%	3.0%	2.4%	1.8%	1.2%	0.6%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Other footwear																								
6401.92	Covering the ankle but not covering the knee																								
640192.010	1 Ski-boots	27.0%	B16		25.3%	23.6%	21.9%	20.2%	18.5%	16.8%	15.1%	13.5%	11.8%	10.1%	8.4%	6.7%	5.0%	3.3%	1.6%	Free	Free	Free	Free	Free	Free
640192.090	2 Other	6.7%	B11		6.0%	5.4%	4.8%	4.2%	3.6%	3.0%	2.4%	1.8%	1.2%	0.6%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
640199.000	Other																								
	Covering the knee	6.7%	B11		6.0%	5.4%	4.8%	4.2%	3.6%	3.0%	2.4%	1.8%	1.2%	0.6%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Other	8.0%	B11		7.2%	6.5%	5.8%	5.0%	4.3%	3.6%	2.9%	2.1%	1.4%	0.7%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
64.02	Other footwear with outer soles and uppers of rubber or plastics																								
	Sports footwear																								
6402.12	Ski-boots, cross-country ski footwear and snowboard boots																								

TARIFF SCHEDULE OF JAPAN (HS2012)

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
640212.010	1 Ski-boots	27.0%	B16		25.3%	23.6%	21.9%	20.2%	18.5%	16.8%	15.1%	13.5%	11.8%	10.1%	8.4%	6.7%	5.0%	3.3%	1.6%	Free	Free	Free	Free	Free	Free
640212.090	2 Snowboard boots	8.0%	B11		7.2%	6.5%	5.8%	5.0%	4.3%	3.6%	2.9%	2.1%	1.4%	0.7%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
640219.000	Other	6.7%	B11		6.0%	5.4%	4.8%	4.2%	3.6%	3.0%	2.4%	1.8%	1.2%	0.6%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
640220.000	Footwear with upper straps or thongs assembled to the sole by means of plugs	6.7%	B11		6.0%	5.4%	4.8%	4.2%	3.6%	3.0%	2.4%	1.8%	1.2%	0.6%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Other footwear																								
640291.000	Covering the ankle																								
	Incorporating a protective metal toe-cap	6.7%	B11		6.0%	5.4%	4.8%	4.2%	3.6%	3.0%	2.4%	1.8%	1.2%	0.6%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Other	8.0%	B11		7.2%	6.5%	5.8%	5.0%	4.3%	3.6%	2.9%	2.1%	1.4%	0.7%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
6402.99	Other																								
640299.010	- Shoes																								
	Incorporating a protective metal toe-cap	6.7%	B11		6.0%	5.4%	4.8%	4.2%	3.6%	3.0%	2.4%	1.8%	1.2%	0.6%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Other	8.0%	B11		7.2%	6.5%	5.8%	5.0%	4.3%	3.6%	2.9%	2.1%	1.4%	0.7%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	- Sandals																								
640299.021	-- Not covering the heels																								
	Incorporating a protective metal toe-cap	6.7%	B16		6.2%	5.8%	5.4%	5.0%	4.6%	4.1%	3.7%	3.3%	2.9%	2.5%	2.0%	1.6%	1.2%	0.8%	0.4%	Free	Free	Free	Free	Free	Free
	Other	10.0%	B16		9.3%	8.7%	8.1%	7.5%	6.8%	6.2%	5.6%	5.0%	4.3%	3.7%	3.1%	2.5%	1.8%	1.2%	0.6%	Free	Free	Free	Free	Free	Free
640299.029	-- Other																								
	Incorporating a protective metal toe-cap	6.7%	B16		6.2%	5.8%	5.4%	5.0%	4.6%	4.1%	3.7%	3.3%	2.9%	2.5%	2.0%	1.6%	1.2%	0.8%	0.4%	Free	Free	Free	Free	Free	Free

TARIFF SCHEDULE OF JAPAN (HS2012)

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
	Other	10.0%	B16		9.3%	8.7%	8.1%	7.5%	6.8%	6.2%	5.6%	5.0%	4.3%	3.7%	3.1%	2.5%	1.8%	1.2%	0.6%	Free	Free	Free	Free	Free	Free
640299.090	- Other																								
	Incorporating a protective metal toe-cap	6.7%	B16		6.2%	5.8%	5.4%	5.0%	4.6%	4.1%	3.7%	3.3%	2.9%	2.5%	2.0%	1.6%	1.2%	0.8%	0.4%	Free	Free	Free	Free	Free	Free
	Other	10.0%	B16		9.3%	8.7%	8.1%	7.5%	6.8%	6.2%	5.6%	5.0%	4.3%	3.7%	3.1%	2.5%	1.8%	1.2%	0.6%	Free	Free	Free	Free	Free	Free
64.03	Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of leather																								
	Sports footwear																								
6403.12	Ski-boots, cross-country ski footwear and snowboard boots																								
640312.010	1 With outer soles of rubber, leather or composition leather	27.0%	B16		25.3%	23.6%	21.9%	20.2%	18.5%	16.8%	15.1%	13.5%	11.8%	10.1%	8.4%	6.7%	5.0%	3.3%	1.6%	Free	Free	Free	Free	Free	Free
640312.090	2 Other	30.0%	B16		28.1%	26.2%	24.3%	22.5%	20.6%	18.7%	16.8%	15%	13.1%	11.2%	9.3%	7.5%	5.6%	3.7%	1.8%	Free	Free	Free	Free	Free	Free
6403.19	Other																								
640319.010	1 With outer soles of rubber, leather or composition leather	27.0%	B16		25.3%	23.6%	21.9%	20.2%	18.5%	16.8%	15.1%	13.5%	11.8%	10.1%	8.4%	6.7%	5.0%	3.3%	1.6%	Free	Free	Free	Free	Free	Free
640319.090	2 Other	30.0%	B16		28.1%	26.2%	24.3%	22.5%	20.6%	18.7%	16.8%	15.0%	13.1%	11.2%	9.3%	7.5%	5.6%	3.7%	1.8%	Free	Free	Free	Free	Free	Free
6403.20	Footwear with outer soles of leather, and uppers which consist of leather straps across the instep and around the big toe																								
	- House footwear																								

TARIFF SCHEDULE OF JAPAN (HS2012)

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
640320.011	-- 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 by relevant regulations which are effective at the time of import (hereinafter in this Chapter referred to as "the Pooled Quota") Note: The tariff quota shall be calculated on the basis of 12,019,000 pairs and in consideration of imported quantity in the preceding year, international market situations and other relevant conditions and include the following items: (1) Footwear (excluding footwear for gymnastics, athletics or similar activities and slippers) of subheadings 6403.20 to 6403.99; (2) Footwear (excluding slippers) of subheading 6404.19, with uppers containing furskin and leather in part; (3) Footwear (excluding sports footwear, footwear for gymnastics, athletics or similar activities and slippers) of subheading 6404.20, with uppers containing furskin and leather in part or with outer soles of leather and uppers of leather in part; (4) Footwear (excluding sports footwear, footwear for gymnastics, athletics or similar activities and slippers) of subheading 6405.10 or 6405.90, with uppers of leather in part and outer soles of leather; (5) Footwear (excluding sports footwear, footwear for gymnastics, athletics or similar activities and slippers) of subheading 6405.90, with uppers containing furskin and leather in part and outer soles of rubber,plastics, leather or composition leather	24.0%	MFN	The originat-ing goods imported under the out-of-quota tariff line (640320.012) will receive preferen-tial tariff treatment without the limit of quota quantity set out for this tariff line (640 320.011).	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN
640320.012	-- Other	24.0%*	B11		21.8 %	19.6 %	17.4 %	15.2 %	13.0 %	10.9 %	8.7%	6.5%	4.3%	2.1%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	- Other																								

TARIFF SCHEDULE OF JAPAN (HS2012)

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
640320.021	-- For "the Pooled Quota"	21.6%	MFN	The originat-ing goods imported under the out-of-quota tariff line (640320.022) will receive preferen-tial tariff treatment without the limit of quota quantity set out for this tariff line (640 320.021).	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN
640320.022	-- Other	21.6%*	B11		19.6 %	17.6 %	15.7 %	13.7 %	11.7 %	9.8%	7.8%	5.8%	3.9%	1.9%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
6403.40	Other footwear, incorporating a protective metal toe-cap																								
	- With outer soles of rubber, leather or composition leather																								

TARIFF SCHEDULE OF JAPAN (HS2012)

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
640340.011	-- For "the Pooled Quota"	21.6%	MFN	The originat-ing goods imported under the out-of-quota tariff line (640340.012) will receive preferen-tial tariff treatment without the limit of quota quantity set out for this tariff line (640 340.011).	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN
640340.012	-- Other	21.6%*	B11		19.6 %	17.6 %	15.7 %	13.7 %	11.7 %	9.8%	7.8%	5.8%	3.9%	1.9%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	- Other																								

TARIFF SCHEDULE OF JAPAN (HS2012)

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
640340.021	-- For "the Pooled Quota"	24.0%	MFN	The originat-ing goods imported under the out-of-quota tariff line (640340.022) will receive preferen-tial tariff treatment without the limit of quota quantity set out for this tariff line (640 340.021).	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN
640340.022	-- Other	24.0%*	B11		21.8 %	19.6 %	17.4 %	15.2 %	13.0 %	10.9 %	8.7%	6.5%	4.3%	2.1%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Other footwear with outer soles of leather																								
6403.51	Covering the ankle																								
	1 House footwear																								

TARIFF SCHEDULE OF JAPAN (HS2012)

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
640351.011	- For "the Pooled Quota"	24.0%	MFN	The originat-ing goods imported under the out-of-quota tariff line (640351.012) will receive preferen-tial tariff treatment without the limit of quota quantity set out for this tariff line (640 351.011).	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN
640351.012	- Other	24.0%*	B11		21.8 %	19.6 %	17.4 %	15.2 %	13.0 %	10.9 %	8.7%	6.5%	4.3%	2.1%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																								
640351.021	(1) Footwear for gymnastics, athletics or similar activities	27.0%	B16		25.3 %	23.6 %	21.9 %	20.2 %	18.5 %	16.8 %	15.1 %	13.5 %	11.8 %	10.1 %	8.4%	6.7%	5.0%	3.3%	1.6%	Free	Free	Free	Free	Free	Free
	(2) Other																								

TARIFF SCHEDULE OF JAPAN (HS2012)

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
640351.022	- For "the Pooled Quota"	21.6%	MFN	The originat-ing goods imported under the out-of-quota tariff line (640351.029) will receive preferen-tial tariff treatment without the limit of quota quantity set out for this tariff line (640 351.022).	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN
640351.029	- Other	21.6%*	B11		19.6 %	17.6 %	15.7 %	13.7 %	11.7 %	9.8%	7.8%	5.8%	3.9%	1.9%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
6403.59	Other																								
	1 Slippers or other house footwear																								
640359.011	(1) Slippers	30.0%	B16		28.1 %	26.2 %	24.3 %	22.5 %	20.6 %	18.7 %	16.8 %	15.0 %	13.1 %	11.2 %	9.3%	7.5%	5.6%	3.7%	1.8%	Free	Free	Free	Free	Free	Free
	(2) Other																								

TARIFF SCHEDULE OF JAPAN (HS2012)

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
640359.012	- For "the Pooled Quota"	24.0%	MFN	The originat-ing goods imported under the out-of-quota tariff line (640359.019) will receive preferen-tial tariff treatment without the limit of quota quantity set out for this tariff line (640 359.012).	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN
640359.019	- Other	24.0%*	B11		21.8 %	19.6 %	17.4 %	15.2 %	13.0 %	10.9 %	8.7%	6.5%	4.3%	2.1%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																								
640359.020	(1) Footwear for gymnastics, athletics or similar activities	27.0%	B16		25.3 %	23.6 %	21.9 %	20.2 %	18.5 %	16.8 %	15.1 %	13.5 %	11.8 %	10.1 %	8.4%	6.7%	5.0%	3.3%	1.6%	Free	Free	Free	Free	Free	Free
	(2) Other																								
	- For "the Pooled Quota"																								
	-- With an insole over 19cm																								

TARIFF SCHEDULE OF JAPAN (HS2012)

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
640359.044	--- For men	21.6%	MFN	The originat-ing goods imported under the out-of-quota tariff line (640359.104) will receive preferen-tial tariff treatment without the limit of quota quantity set out for this tariff line (640 359.044).	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN
640359.045	--- For women	21.6%	MFN	The originat-ing goods imported under the out-of-quota tariff line (640359.105) will receive preferen-tial tariff treatment without the limit of quota quantity set out for this tariff line (640 359.045).	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
640359.049	-- Other	21.6%	MFN	The originat-ing goods imported under the out-of-quota tariff line (640359.111 or 640 359.119) will receive preferen-tial tariff treatment without the limit of quota quantity set out for this tariff line (640 359.049).	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN
	- Other																								
	-- With an insole over 19cm																								
640359.104	--- For men	21.6%*	B11		19.6 %	17.6 %	15.7 %	13.7 %	11.7 %	9.8%	7.8%	5.8%	3.9%	1.9%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
640359.105	--- For women	21.6%*	B11		19.6 %	17.6 %	15.7 %	13.7 %	11.7 %	9.8%	7.8%	5.8%	3.9%	1.9%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	-- Other																								
640359.111	--- Footwear made on a base or platform of wood, not having an inner sole or a protective metal toe-cap	21.6%*	B11		19.6 %	17.6 %	15.7 %	13.7 %	11.7 %	9.8%	7.8%	5.8%	3.9%	1.9%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
640359.119	--- Other	21.6%*	B11		19.6 %	17.6 %	15.7 %	13.7 %	11.7 %	9.8%	7.8%	5.8%	3.9%	1.9%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Other footwear																								
6403.91	Covering the ankle																								

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Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
	1 Footwear with outer soles of rubber or composition leather (excluding house footwear)																								
640391.011	(1) Footwear for gymnastics, athletics or similar activities	27.0%	B16		25.3 %	23.6 %	21.9 %	20.2 %	18.5 %	16.8 %	15.1 %	13.5 %	11.8 %	10.1 %	8.4%	6.7%	5.0%	3.3%	1.6%	Free	Free	Free	Free	Free	Free
	(2) Other																								
640391.012	- For "the Pooled Quota"	21.6%	MFN	The originat-ing goods imported under the out-of-quota tariff line (640391.019) will receive preferen-tial tariff treatment without the limit of quota quantity set out for this tariff line (640 391.012).	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN
640391.019	- Other	21.6%*	B11		19.6 %	17.6 %	15.7 %	13.7 %	11.7 %	9.8%	7.8%	5.8%	3.9%	1.9%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																								
640391.021	(1) Footwear for gymnastics, athletics or similar activities	30.0%	B16		28.1 %	26.2 %	24.3 %	22.5 %	20.6 %	18.7 %	16.8 %	15.0 %	13.1 %	11.2 %	9.3%	7.5%	5.6%	3.7%	1.8%	Free	Free	Free	Free	Free	Free
	(2) Other																								

TARIFF SCHEDULE OF JAPAN (HS2012)

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
640391.022	- For "the Pooled Quota"	24.0%	MFN	The originat-ing goods imported under the out-of-quota tariff line (640391.029) will receive preferen-tial tariff treatment without the limit of quota quantity set out for this tariff line (640 391.022).	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN
640391.029	- Other	24.0%*	B11		21.8 %	19.6 %	17.4 %	15.2 %	13.0 %	10.9 %	8.7%	6.5%	4.3%	2.1%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
6403.99	Other																								
	1 Footwear with outer soles of rubber or composition leather (excluding Slippers and other house footwear)																								
640399.011	(1) Footwear for gymnastics, athletics or similar activities	27.0%	B16		25.3 %	23.6 %	21.9 %	20.2 %	18.5 %	16.8 %	15.1 %	13.5 %	11.8 %	10.1 %	8.4%	6.7%	5.0%	3.3%	1.6%	Free	Free	Free	Free	Free	Free
	(2) Other																								
	- For "the Pooled Quota"																								
	-- With an insole over 19 cm																								

TARIFF SCHEDULE OF JAPAN (HS2012)

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
640399.012	--- For men	21.6%	MFN	The originat-ing goods imported under the out-of-quota tariff line (640399.015) will receive preferen-tial tariff treatment without the limit of quota quantity set out for this tariff line (640 399.012).	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN
640399.013	--- For women	21.6%	MFN	The originat-ing goods imported under the out-of-quota tariff line (640399.016) will receive preferen-tial tariff treatment without the limit of quota quantity set out for this tariff line (640 399.013).	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN

TARIFF SCHEDULE OF JAPAN (HS2012)

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
640399.014	-- Other	21.6%	MFN	The originat-ing goods imported under the out-of-quota tariff line (640399.031 or 640 399.039) will receive preferen-tial tariff treatment without the limit of quota quantity set out for this tariff line (640 399.014).	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN
	- Other																								
	-- With an insole over 19 cm																								
640399.015	--- For men	21.6%*	B11		19.6 %	17.6 %	15.7 %	13.7 %	11.7 %	9.8%	7.8%	5.8%	3.9%	1.9%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
640399.016	--- For women	21.6%*	B11		19.6 %	17.6 %	15.7 %	13.7 %	11.7 %	9.8%	7.8%	5.8%	3.9%	1.9%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	-- Other																								
640399.031	--- Footwear made on a base or platform of wood, not having an inner sole or a protective metal toe-cap	21.6%*	B11		19.6 %	17.6 %	15.7 %	13.7 %	11.7 %	9.8%	7.8%	5.8%	3.9%	1.9%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
640399.039	--- Other	21.6%*	B11		19.6 %	17.6 %	15.7 %	13.7 %	11.7 %	9.8%	7.8%	5.8%	3.9%	1.9%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																								
640399.021	(1) Slippers; Footwear for gymnastics, athletics or similar activities	30.0%	B16		28.1 %	26.2 %	24.3 %	22.5 %	20.6 %	18.7 %	16.8 %	15.0 %	13.1 %	11.2 %	9.3%	7.5%	5.6%	3.7%	1.8%	Free	Free	Free	Free	Free	Free

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
	(2) Other																								
640399.022	- For "the Pooled Quota"	24.0%	MFN	The originat-ing goods imported under the out-of-quota tariff line (640399.029) will receive preferen-tial tariff treatment without the limit of quota quantity set out for this tariff line (640 399.022).	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN
640399.029	- Other	24.0%*	B11		21.8 %	19.6 %	17.4 %	15.2 %	13.0 %	10.9 %	8.7%	6.5%	4.3%	2.1%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
64.04	Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of textile materials																								
	Footwear with outer soles of rubber or plastics																								
640411.000	Sports footwear; tennis shoes, basketball shoes, gym shoes, training shoes and the like	8.0%	B11		7.2%	6.5%	5.8%	5.0%	4.3%	3.6%	2.9%	2.1%	1.4%	0.7%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
6404.19	Other																								
	1 With uppers containing furskin																								
	(1) With the uppers of leather in part (excluding slippers)																								

TARIFF SCHEDULE OF JAPAN (HS2012)

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
640419.111	- For "the Pooled Quota"	24.0%	MFN	The originat-ing goods imported under the out-of-quota tariff line (640419.119) will receive preferen-tial tariff treatment without the limit of quota quantity set out for this tariff line (640 419.111).	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN
640419.119	- Other	24.0%*	B11		21.8%	19.6%	17.4%	15.2%	13.0%	10.9%	8.7%	6.5%	4.3%	2.1%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
640419.190	(2) Other	30.0%	B16		28.1%	26.2%	24.3%	22.5%	20.6%	18.7%	16.8%	15.0%	13.1%	11.2%	9.3%	7.5%	5.6%	3.7%	1.8%	Free	Free	Free	Free	Free	Free
	2 Other																								
640419.210	- Jikatabi	6.7%	B11		6.0%	5.4%	4.8%	4.2%	3.6%	3.0%	2.4%	1.8%	1.2%	0.6%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
640419.220	- Canvas shoes	6.7%	B11		6.0%	5.4%	4.8%	4.2%	3.6%	3.0%	2.4%	1.8%	1.2%	0.6%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
640419.290	- Other	8.0%	B11		7.2%	6.5%	5.8%	5.0%	4.3%	3.6%	2.9%	2.1%	1.4%	0.7%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
6404.20	Footwear with outer soles of leather or composition leather																								
	1 With uppers containing furskin																								
	(1) With uppers of leather in part (excluding sports footwear, footwear for gymnastics, athletics or similar activities and slippers)																								

TARIFF SCHEDULE OF JAPAN (HS2012)

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
640420.111	- For "the Pooled Quota"	24.0%	MFN	The originat-ing goods imported under the out-of-quota tariff line (640420.119) will receive preferen-tial tariff treatment without the limit of quota quantity set out for this tariff line (640 420.111).	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN
640420.119	- Other	24.0%*	B11		21.8 %	19.6 %	17.4 %	15.2 %	13.0 %	10.9 %	8.7%	6.5%	4.3%	2.1%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
640420.190	(2) Other	30.0%	B16		28.1 %	26.2 %	24.3 %	22.5 %	20.6 %	18.7 %	16.8 %	15.0 %	13.1 %	11.2 %	9.3%	7.5%	5.6%	3.7%	1.8%	Free	Free	Free	Free	Free	Free
	2 With outer soles of leather (excluding those with uppers containing furskin)																								
	(1) Canvas shoes																								
	A With uppers of leather in part (excluding sports footwear and footwear for gymnastics, athletics or similar activities)																								

TARIFF SCHEDULE OF JAPAN (HS2012)

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
640420.211	- For "the Pooled Quota"	17.3%	MFN	The originat-ing goods imported under the out-of-quota tariff line (640420.212) will receive preferen-tial tariff treatment without the limit of quota quantity set out for this tariff line (640 420.211).	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN
640420.212	- Other	17.3%*	B11		15.7 %	14.1 %	12.5 %	11.0 %	9.4%	7.8%	6.2%	4.7%	3.1%	1.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
640420.219	B Other	21.6%	B16		20.2 %	18.9 %	17.5 %	16.2 %	14.8 %	13.5 %	12.1 %	10.8 %	9.4%	8.1%	6.7%	5.4%	4.0%	2.7%	1.3%	Free	Free	Free	Free	Free	Free
	(2) Other																								
	A With uppers of leather in part (excluding sports footwear, footwear for gymnastics, athletics or similar activities and slippers)																								

TARIFF SCHEDULE OF JAPAN (HS2012)

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
640420.221	- For "the Pooled Quota"	24.0%	MFN	The originat-ing goods imported under the out-of-quota tariff line (640420.222) will receive preferen-tial tariff treatment without the limit of quota quantity set out for this tariff line (640 420.221).	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN
640420.222	- Other	24.0%*	B11		21.8%	19.6%	17.4%	15.2%	13.0%	10.9%	8.7%	6.5%	4.3%	2.1%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
640420.229	B Other	30.0%	B16		28.1%	26.2%	24.3%	22.5%	20.6%	18.7%	16.8%	15.0%	13.1%	11.2%	9.3%	7.5%	5.6%	3.7%	1.8%	Free	Free	Free	Free	Free	Free
640420.300	3 Other	6.7%	B11		6.0%	5.4%	4.8%	4.2%	3.6%	3.0%	2.4%	1.8%	1.2%	0.6%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
64.05	Other footwear																								
6405.10	With uppers of leather or composition leather																								
	1 With outer soles of leather and uppers of composition leather																								
	(1) With uppers of leather in part (excluding sports footwear, footwear for gymnastics, athletics or similar activities and slippers)																								

TARIFF SCHEDULE OF JAPAN (HS2012)

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
640510.111	- For "the Pooled Quota"	24.0%	MFN	The originat-ing goods imported under the out-of-quota tariff line (640510.119) will receive preferen-tial tariff treatment without the limit of quota quantity set out for this tariff line (640 510.111).	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN
640510.119	- Other	24.0%*	B11		21.8%	19.6%	17.4%	15.2%	13.0%	10.9%	8.7%	6.5%	4.3%	2.1%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
640510.190	(2) Other	30.0%	B16		28.1%	26.2%	24.3%	22.5%	20.6%	18.7%	16.8%	15.0%	13.1%	11.2%	9.3%	7.5%	5.6%	3.7%	1.8%	Free	Free	Free	Free	Free	Free
640510.200	2 With outer soles of rubber, plastics or composition leather and uppers of composition leather	8.0%	B11		7.2%	6.5%	5.8%	5.0%	4.3%	3.6%	2.9%	2.1%	1.4%	0.7%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
640510.300	3 Other	3.4%	B11		3.0%	2.7%	2.4%	2.1%	1.8%	1.5%	1.2%	0.9%	0.6%	0.3%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
640520.000	With uppers of textile materials	3.4%	B11		3.0%	2.7%	2.4%	2.1%	1.8%	1.5%	1.2%	0.9%	0.6%	0.3%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
6405.90	Other																								
	1 With outer soles of rubber, plastics, leather or composition leather																								
	(1) With uppers containing furskin																								

TARIFF SCHEDULE OF JAPAN (HS2012)

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
	A With uppers of leather in part (excluding sports footwear, footwear for gymnastics, athletics or similar activities and slippers)																								
640590.111	- For "the Pooled Quota"	24.0%	MFN	The originat-ing goods imported under the out-of-quota tariff line (640590.112) will receive preferen-tial tariff treatment without the limit of quota quantity set out for this tariff line (640 590.111).	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN
640590.112	- Other	24.0%*	B11		21.8 %	19.6 %	17.4 %	15.2 %	13.0 %	10.9 %	8.7%	6.5%	4.3%	2.1%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
640590.119	B Other	30.0%	B16		28.1 %	26.2 %	24.3 %	22.5 %	20.6 %	18.7 %	16.8 %	15.0 %	13.1 %	11.2 %	9.3%	7.5%	5.6%	3.7%	1.8%	Free	Free	Free	Free	Free	Free
	(2) Other																								
	A With outer soles of leather																								
	(a) With uppers of leather in part (excluding sports footwear, footwear for gymnastics, athletics or similar activities and slippers)																								

TARIFF SCHEDULE OF JAPAN (HS2012)

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
640590.121	- For "the Pooled Quota"	24.0%	MFN	The originat-ing goods imported under the out-of-quota tariff line (640590.122) will receive preferen-tial tariff treatment without the limit of quota quantity set out for this tariff line (640 590.121).	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN
640590.122	- Other	24.0%*	B11		21.8%	19.6%	17.4%	15.2%	13.0%	10.9%	8.7%	6.5%	4.3%	2.1%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
640590.128	(b) Other	30.0%	B16		28.1%	26.2%	24.3%	22.5%	20.6%	18.7%	16.8%	15.0%	13.1%	11.2%	9.3%	7.5%	5.6%	3.7%	1.8%	Free	Free	Free	Free	Free	Free
640590.129	B Other	8.0%	B11		7.2%	6.5%	5.8%	5.0%	4.3%	3.6%	2.9%	2.1%	1.4%	0.7%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
640590.200	2 Other	3.4%	B11		3.0%	2.7%	2.4%	2.1%	1.8%	1.5%	1.2%	0.9%	0.6%	0.3%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
64.06	Parts of footwear (including uppers whether or not attached to soles other than outer soles); removable in-soles, heel cushions and similar articles; gaiters, leggings and similar articles, and parts thereof																								
6406.10	Uppers and parts thereof, other than stiffeners																								
	1 Of leather or containing furskin																								
640610.110	- Uppers	25.0%	B16		23.4%	21.8%	20.3%	18.7%	17.1%	15.6%	14.0%	12.5%	10.9%	9.3%	7.8%	6.2%	4.6%	3.1%	1.5%	Free	Free	Free	Free	Free	Free
640610.190	- Other	25.0%	B16		23.4%	21.8%	20.3%	18.7%	17.1%	15.6%	14.0%	12.5%	10.9%	9.3%	7.8%	6.2%	4.6%	3.1%	1.5%	Free	Free	Free	Free	Free	Free

TARIFF SCHEDULE OF JAPAN (HS2012)

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
640610.200	2 Other	3.4%	B11		3.0%	2.7%	2.4%	2.1%	1.8%	1.5%	1.2%	0.9%	0.6%	0.3%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
640620.000	Outer soles and heels, of rubber or plastics	3.4%	B11		3.0%	2.7%	2.4%	2.1%	1.8%	1.5%	1.2%	0.9%	0.6%	0.3%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
6406.90	Other																								
	1 Of leather or containing furskin																								
640690.110	- Of leather, whether or not containing furskin	25.0%	B16		23.4%	21.8%	20.3%	18.7%	17.1%	15.6%	14.0%	12.5%	10.9%	9.3%	7.8%	6.2%	4.6%	3.1%	1.5%	Free	Free	Free	Free	Free	Free
	- Other																								
640690.121	-- Of wood	25.0%	B16		23.4%	21.8%	20.3%	18.7%	17.1%	15.6%	14.0%	12.5%	10.9%	9.3%	7.8%	6.2%	4.6%	3.1%	1.5%	Free	Free	Free	Free	Free	Free
640690.129	-- Of other materials	25.0%	B16		23.4%	21.8%	20.3%	18.7%	17.1%	15.6%	14.0%	12.5%	10.9%	9.3%	7.8%	6.2%	4.6%	3.1%	1.5%	Free	Free	Free	Free	Free	Free
	2 Other																								
640690.210	-- Of wood	3.4%	B11		3.0%	2.7%	2.4%	2.1%	1.8%	1.5%	1.2%	0.9%	0.6%	0.3%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
640690.290	-- Of other materials	3.4%	B11		3.0%	2.7%	2.4%	2.1%	1.8%	1.5%	1.2%	0.9%	0.6%	0.3%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
	Chapter 65 Headgear and parts thereof																								
65.01																									
650100.000	Hat-forms, hat bodies and hoods of felt, neither blocked to shape nor with made brims; plateaux and manchons (including slit manchons), of felt	3.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
65.02																									
650200.000	Hat-shapes, plaited or made by assembling strips of any material, neither blocked to shape, nor with made brims, nor lined, nor trimmed	3.4%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
65.04																									
650400.000	Hats and other headgear, plaited or made by assembling strips of any material, whether or not lined or trimmed	4.4%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
65.05																									
6505.00	Hats and other headgear, knitted or crocheted, or made up from lace, felt or other textile fabric, in the piece (but not in strips), whether or not lined or trimmed; hair-nets of any material, whether or not lined or trimmed																								
650500.100	1 Hair-nets	3.2%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																								
650500.910	- Knitted or crocheted	5.8%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
650500.990	- Other	5.8%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
65.06	Other headgear, whether or not lined or trimmed																								
6506.10	Safety headgear																								
650610.100	1 Of leather or containing furskin	4.8%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

TARIFF SCHEDULE OF JAPAN (HS2012)

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
650610.200	2 Other	4.4%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Other																								
6506.91	Of rubber or of plastics																								
650691.100	1 Containing furskin	4.8%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
650691.200	2 Other	4.4%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
6506.99	Of other materials																								
650699.100	1 Of leather or containing furskin	4.8%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
650699.300	2 Of furskin	5.4%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
650699.900	3 Other	4.4%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
65.07																									
650700.000	Head-bands, linings, covers, hat foundations, hat frames, peaks and chinstraps, for headgear	3.9%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

TARIFF SCHEDULE OF JAPAN (HS2012)

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
	Chapter 66 Umbrellas, sun umbrellas, walking-sticks, seat-sticks, whips, riding-crops and parts thereof																								
66.01	Umbrellas and sun umbrellas (including walking-stick umbrellas, garden umbrellas and similar umbrellas)																								
660110.000	Garden or similar umbrellas	4.3%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Other																								
660191.000	Having a telescopic shaft	4.3%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
660199.000	Other	4.3%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
66.02																									
660200.000	Walking-sticks, seat-sticks, whips, riding-crops and the like	3.1%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
66.03	Parts, trimmings and accessories of articles of heading 66.01 or 66.02																								
660320.000	Umbrella frames, including frames mounted on shafts (sticks)	4.3%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
660390.000	Other	4.3%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

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Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
	Chapter 67 Prepared feathers and down and articles made of feathers or of down; artificial flowers; articles of human hair																								
67.01																									
670100.000	Skins and other parts of birds with their feathers or down, feathers, parts of feathers, down and articles thereof (other than goods of heading 05.05 and worked quills and scapes)	3.9%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
67.02	Artificial flowers, foliage and fruit and parts thereof; articles made of artificial flowers, foliage or fruit																								
670210.000	Of plastics	6.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
670290.000	Of other materials	3.9%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
67.03																									
6703.00	Human hair, dressed, thinned, bleached or otherwise worked; wool or other animal hair or other textile materials, prepared for use in making wigs or the like																								
670300.100	- Human hair	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
670300.200	- Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
67.04	Wigs, false beards, eyebrows and eyelashes, switches and the like, of human or animal hair or of textile materials; articles of human hair not elsewhere specified or included																								
	Of synthetic textile materials																								
670411.000	Complete wigs	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
670419.000	Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
670420.000	Of human hair	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
670490.000	Of other materials	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

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Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
	SECTION XIII ARTICLES OF STONE, PLASTER, CEMENT, ASBESTOS, MICA OR SIMILAR MATERIALS; CERAMIC PRODUCTS; GLASS AND GLASSWARE																								
	Chapter 68 Articles of stone, plaster, cement, asbestos, mica or similar materials																								
68.01																									
680100.000	Setts, curbstones and flagstones, of natural stone (except slate)	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
68.02	Worked monumental or building stone (except slate) and articles thereof, other than goods of heading 68.01; mosaic cubes and the like, of natural stone (including slate), whether or not on a backing; artificially coloured granules, chippings and powder, of natural stone (including slate)																								
680210.000	Tiles, cubes and similar articles, whether or not rectangular (including square), the largest surface area of which is capable of being enclosed in a square the side of which is less than 7 cm; artificially coloured granules, chippings and powder	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Other monumental or building stone and articles thereof, simply cut or sawn, with a flat or even surface																								
680221.000	Marble, travertine and alabaster	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
680223.000	Granite	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
680229.000	Other stone	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Other																								
6802.91	Marble, travertine and alabaster																								
	- Marble																								
680291.011	-- Slabs and sheets	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
680291.019	-- Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

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Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
680291.090	- Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
680292.000	Other calcareous stone	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
680293.000	Granite	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
680299.000	Other stone	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
68.03																									
680300.000	Worked slate and articles of slate or of agglomerated slate.	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
68.04	Millstones, grindstones, grinding wheels and the like, without frameworks, for grinding, sharpening, polishing, trueing or cutting, hand sharpening or polishing stones, and parts thereof, of natural stone, of agglomerated natural or artificial abrasives, or of ceramics, with or without parts of other materials																								
6804.10	Millstones and grindstones for milling, grinding or pulping																								
680410.010	1 Of artificial abrasives	2.3%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
680410.020	2 Other	1.5%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Other millstones, grindstones, grinding wheels and the like																								
680421.000	Of agglomerated synthetic or natural diamond	2.3%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
6804.22	Of other agglomerated abrasives or of ceramics																								
	1 Of agglomerated artificial abrasives																								
680422.011	- Manufactured by the vitrified method or the resinoid method, excluding those with axles	2.3%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
680422.019	- Other	2.3%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
680422.020	2 Other	1.5%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
680423.000	Of natural stone	1.5%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
680430.000	Hand sharpening or polishing stones	2.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
68.05	Natural or artificial abrasive powder or grain, on a base of textile material, of paper, of paperboard or of other materials, whether or not cut to shape or sewn or otherwise made up																								
680510.000	On a base of woven textile fabric only	3.5%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
680520.000	On a base of paper or paperboard only	3.5%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
680530.000	On a base of other materials	3.5%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
68.06	Slag wool, rock wool and similar mineral wools; exfoliated vermiculite, expanded clays, foamed slag and similar expanded mineral materials; mixtures and articles of heat-insulating, sound-insulating or sound-absorbing mineral materials, other than those of heading 68.11 or 68.12 or of Chapter 69																								
680610.000	Slag wool, rock wool and similar mineral wools (including intermixtures thereof), in bulk, sheets or rolls	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
680620.000	Exfoliated vermiculite, expanded clays, foamed slag and similar expanded mineral materials (including intermixtures thereof)	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
680690.000	Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
68.07	Articles of asphalt or of similar material (for example, petroleum bitumen or coal tar pitch)																								
680710.000	In rolls	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
680790.000	Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
68.08																									

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Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
680800.000	Panels, boards, tiles, blocks and similar articles of vegetable fibre, of straw or of shavings, chips, particles, sawdust or other waste, of wood, agglomerated with cement, plaster or other mineral binders.	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
68.09	Articles of plaster or of compositions based on plaster																								
	Boards, sheets, panels, tiles and similar articles, not ornamented																								
680911.000	Faced or reinforced with paper or paperboard only	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
680919.000	Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
680990.000	Other articles	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
68.10	Articles of cement, of concrete or of artificial stone, whether or not reinforced																								
	Tiles, flagstones, bricks and similar articles																								
681011.000	Building blocks and bricks	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
681019.000	Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Other articles																								
681091.000	Prefabricated structural components for building or civil engineering	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
681099.000	Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
68.11	Articles of asbestos-cement, of cellulose fibre-cement or the like																								
681140.000	Containing asbestos	2.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Not containing asbestos																								

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
681181.000	Corrugated sheets	2.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
681182.000	Other sheets, panels, tiles and similar articles	2.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
681189.000	Other articles	2.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
68.12	Fabricated asbestos fibres; mixtures with a basis of asbestos or with a basis of asbestos and magnesium carbonate; articles of such mixtures or of asbestos (for example, thread, woven fabric, clothing, headgear, footwear, gaskets), whether or not reinforced, other than goods of heading 68.11 or 68.13																								
681280.000	Of crocidolite	2.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Other																								
681291.000	Clothing, clothing accessories, footwear and headgear	2.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
681292.000	Paper, millboard and felt	2.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
681293.000	Compressed asbestos fibre jointing, in sheets or rolls	2.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
681299.000	Other	2.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
68.13	Friction material and articles thereof (for example, sheets, rolls, strips, segments, discs, washers, pads), not mounted, for brakes, for clutches or the like, with a basis of asbestos, of other mineral substances or of cellulose, whether or not combined with textile or other materials																								
6813.20	Containing asbestos																								
681320.100	1 Parts of motor vehicles	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
681320.900	2 Other	2.3%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Not containing asbestos																								

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
6813.81	Brake linings and pads																								
681381.100	1 Parts of motor vehicles	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
681381.900	2 Other	2.3%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
6813.89	Other																								
681389.100	1 Parts of motor vehicles	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
681389.900	2 Other	2.3%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
68.14	Worked mica and articles of mica, including agglomerated or reconstituted mica, whether or not on a support of paper, paperboard or other materials																								
681410.000	Plates, sheets and strips of agglomerated or reconstituted mica, whether or not on a support	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
681490.000	Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
68.15	Articles of stone or of other mineral substances (including carbon fibres, articles of carbon fibres and articles of peat), not elsewhere specified or included																								
681510.000	Non-electrical articles of graphite or other carbon	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
681520.000	Articles of peat	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Other articles																								
681591.000	Containing magnesite, dolomite or chromite	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
6815.99	Other																								
681599.010	- Electro-cast refractory bricks	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
681599.090	- Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

TARIFF SCHEDULE OF JAPAN (HS2012)

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
	Chapter 69 Ceramic products																								
	I.- GOODS OF SILICEOUS FOSSIL MEALS OR OF SIMILAR SILICEOUS EARTHS, AND REFRACTORY GOODS																								
69.01																									
690100.000	Bricks, blocks, tiles and other ceramic goods of siliceous fossil meals (for example, kieselguhr, tripolite or diatomite) or of similar siliceous earths.	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
69.02	Refractory bricks, blocks, tiles and similar refractory ceramic constructional goods, other than those of siliceous fossil meals or similar siliceous earths																								
690210.000	Containing by weight, singly or together, more than 50 % of the elements Mg, Ca or Cr, expressed as MgO, CaO or Cr_2O_3	1.5%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
690220.000	Containing by weight more than 50 % of alumina (Al_2O_3), of silica (SiO_2) or of a mixture or compound of these products	1.5%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
690290.000	Other	1.5%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
69.03	Other refractory ceramic goods (for example, retorts, crucibles, muffles, nozzles, plugs, supports, cupels, tubes, pipes, sheaths and rods), other than those of siliceous fossil meals or of similar siliceous earths																								
690310.000	Containing by weight more than 50 % of graphite or other carbon or of a mixture of these products	3.5%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
690320.000	Containing by weight more than 50 % of alumina (Al_2O_3) or of a mixture or compound of alumina and of silica (SiO_2)	3.5%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
690390.000	Other	3.5%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	II.- OTHER CERAMIC PRODUCTS																								
69.04	Ceramic building bricks, flooring blocks, support or filler tiles and the like																								

TARIFF SCHEDULE OF JAPAN (HS2012)

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
690410.000	Building bricks	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
690490.000	Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
69.05	Roofing tiles, chimney-pots, cowls, chimney liners, architectural ornaments and other ceramic constructional goods																								
690510.000	Roofing tiles	2.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
690590.000	Other	2.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
69.06																									
690600.000	Ceramic pipes, conduits, guttering and pipe fittings.	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
69.07	Unglazed ceramic flags and paving, hearth or wall tiles; unglazed ceramic mosaic cubes and the like, whether or not on a backing																								
690710.000	Tiles, cubes and similar articles, whether or not rectangular, the largest surface area of which is capable of being enclosed in a square the side of which is less than 7 cm	1.7%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
690790.000	Other	1.7%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
69.08	Glazed ceramic flags and paving, hearth or wall tiles; glazed ceramic mosaic cubes and the like, whether or not on a backing																								
690810.000	Tiles, cubes and similar articles, whether or not rectangular, the largest surface area of which is capable of being enclosed in a square the side of which is less than 7 cm	2.1%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
690890.000	Other	2.1%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
69.09	Ceramic wares for laboratory, chemical or other technical uses; ceramic troughs, tubs and similar receptacles of a kind used in agriculture; ceramic pots, jars and similar articles of a kind used for the conveyance or packing of goods																								

TARIFF SCHEDULE OF JAPAN (HS2012)

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
	Ceramic wares for laboratory, chemical or other technical uses																								
6909.11	Of porcelain or china																								
690911.010	- Catalyst carriers, intended for use in manufacturing catalyst	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
690911.020	- Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
6909.12	Articles having a hardness equivalent to 9 or more on the Mohs scale																								
690912.010	- Catalyst carriers, intended for use in manufacturing catalyst	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
690912.020	- Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
6909.19	Other																								
690919.010	- Catalyst carriers, intended for use in manufacturing catalyst	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
690919.020	- Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
690990.000	Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
69.10	Ceramic sinks, wash basins, wash basin pedestals, baths, bidets, water closet pans, flushing cisterns, urinals and similar sanitary fixtures																								
691010.000	Of porcelain or china	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
691090.000	Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
69.11	Tableware, kitchenware, other household articles and toilet articles, of porcelain or china																								
691110.000	Tableware and kitchenware	2.3%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

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Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
691190.000	Other	2.3%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
69.12																									
691200.000	Ceramic tableware, kitchenware, other household articles and toilet articles, other than of porcelain or china.	2.3%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
69.13	Statuettes and other ornamental ceramic articles																								
691310.000	Of porcelain or china	2.3%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
691390.000	Other	2.3%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
69.14	Other ceramic articles																								
691410.000	Of porcelain or china	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
691490.000	Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

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Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
	Chapter 70 Glass and glassware																								
70.01																									
700100.000	Cullet and other waste and scrap of glass; glass in the mass.	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
70.02	Glass in balls (other than microspheres of heading 70.18), rods or tubes, unworked																								
700210.000	Balls	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
700220.000	Rods	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Tubes																								
700231.000	Of fused quartz or other fused silica	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
700232.000	Of other glass having a linear coefficient of expansion not exceeding 5 x 10^{-6} per Kelvin within a temperature range of 0 °C to 300 °C	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
700239.000	Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
70.03	Cast glass and rolled glass, in sheets or profiles, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked																								
	Non-wired sheets																								
700312.000	Coloured throughout the mass (body tinted), opacified, flashed or having an absorbent, reflecting or non-reflecting layer	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
700319.000	Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
700320.000	Wired sheets	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
700330.000	Profiles	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

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Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
70.04	Drawn glass and blown glass, in sheets, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked																								
700420.000	Glass, coloured throughout the mass (body tinted), opacified, flashed or having an absorbent, reflecting or non-reflecting layer	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
700490.000	Other glass	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
70.05	Float glass and surface ground or polished glass, in sheets, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked																								
7005.10	Non-wired glass, having an absorbent, reflecting or non-reflecting layer																								
700510.010	1 Having a non-reflecting layer	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
700510.090	2 Other	4.2%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Other non-wired glass																								
7005.21	Coloured throughout the mass (body tinted), opacified, flashed or merely surface ground																								
700521.010	- Not more than 4 mm in thickness	4.2%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
700521.090	- Other	4.2%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
7005.29	Other																								
700529.010	1 Not more than 4 mm in thickness	3.1%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																								
700529.020	- More than 4 mm and not more than 6 mm in thickness	4.2%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
700529.090	- Other	4.2%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

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Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
700530.000	Wired glass	4.2%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
70.06																									
700600.000	Glass of heading 70.03, 70.04 or 70.05, bent, edge-worked, engraved, drilled, enamelled or otherwise worked, but not framed or fitted with other materials.	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
70.07	Safety glass, consisting of toughened (tempered) or laminated glass																								
	Toughened (tempered) safety glass																								
7007.11	Of size and shape suitable for incorporation in vehicles, aircraft, spacecraft or vessels																								
700711.010	1 Of size and shape suitable for incorporation in motor vehicles, aircraft or spacecraft	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
700711.090	2 Other	3.5%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
700719.000	Other	3.5%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Laminated safety glass																								
7007.21	Of size and shape suitable for incorporation in vehicles, aircraft, spacecraft or vessels																								
700721.010	- Of motor vehicles	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
700721.090	- Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
700729.000	Other	3.5%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
70.08																									
700800.000	Multiple-walled insulating units of glass.	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

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Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
70.09	Glass mirrors, whether or not framed, including rear-view mirrors																								
700910.000	Rear-view mirrors for vehicles	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Other																								
700991.000	Unframed	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
700992.000	Framed	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
70.10	Carboys, bottles, flasks, jars, pots, phials, ampoules and other containers, of glass, of a kind used for the conveyance or packing of goods; preserving jars of glass; stoppers, lids and other closures, of glass																								
701010.000	Ampoules	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
701020.000	Stoppers, lids and other closures	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
701090.000	Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
70.11	Glass envelopes (including bulbs and tubes), open, and glass parts thereof, without fittings, for electric lamps, cathode-ray tubes or the like																								
701110.000	For electric lighting	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
701120.000	For cathode-ray tubes	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
701190.000	Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
70.13	Glassware of a kind used for table, kitchen, toilet, office, indoor decoration or similar purposes (other than that of heading 70.10 or 70.18)																								
701310.000	Of glass-ceramics	3.1%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Stemware drinking glasses, other than of glass-ceramics																								

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701322.000	Of lead crystal	3.1%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
701328.000	Other	3.1%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Other drinking glasses, other than of glass ceramics																								
701333.000	Of lead crystal	3.1%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
701337.000	Other	3.1%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Glassware of a kind used for table (other than drinking glasses) or kitchen purposes, other than of glass-ceramics																								
701341.000	Of lead crystal	3.9%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
701342.000	Of glass having a linear coefficient of expansion not exceeding 5 x 10^{-6} per Kelvin within a temperature range of 0 °C to 300 °C	3.9%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
701349.000	Other	3.9%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Other glassware																								
701391.000	Of lead crystal	3.9%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
701399.000	Other	3.9%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
70.14																									
701400.000	Signalling glassware and optical elements of glass (other than those of heading 70.15), not optically worked.	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
70.15	Clock or watch glasses and similar glasses, glasses for non-corrective or corrective spectacles, curved, bent, hollowed or the like, not optically worked; hollow glass spheres and their segments, for the manufacture of such glasses																								
701510.000	Glasses for corrective spectacles	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
701590.000	Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
70.16	Paving blocks, slabs, bricks, squares, tiles and other articles of pressed or moulded glass, whether or not wired, of a kind used for building or construction purposes; glass cubes and other glass smallwares, whether or not on a backing, for mosaics or similar decorative purposes; leaded lights and the like; multicellular or foam glass in blocks, panels, plates, shells or similar forms																								
701610.000	Glass cubes and other glass smallwares, whether or not on a backing, for mosaics or similar decorative purposes	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
7016.90	Other																								
701690.010	1 Leaded lights and the like	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
701690.090	2 Other	3.1%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
70.17	Laboratory, hygienic or pharmaceutical glassware, whether or not graduated or calibrated																								
701710.000	Of fused quartz or other fused silica	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
701720.000	Of other glass having a linear coefficient of expansion not exceeding 5 x 10^{-6} per Kelvin within a temperature range of 0 °C to 300 °C	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
701790.000	Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
70.18	Glass beads, imitation pearls, imitation precious or semi-precious stones and similar glass smallwares, and articles thereof other than imitation jewellery; glass eyes other than prosthetic articles; statuettes and other ornaments of lamp-worked glass, other than imitation jewellery; glass microspheres not exceeding 1 mm in diameter																								
701810.000	Glass beads, imitation pearls, imitation precious or semi-precious stones and similar glass smallwares	8.0%	B11		7.2%	6.5%	5.8%	5.0%	4.3%	3.6%	2.9%	2.1%	1.4%	0.7%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
701820.000	Glass microspheres not exceeding 1 mm in diameter	6.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
7018.90	Other																								

TARIFF SCHEDULE OF JAPAN (HS2012)

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
701890.010	1 Combined with precious metal or metal plated with precious metal	6.6%	B11		6.0%	5.4%	4.8%	4.2%	3.6%	3.0%	2.4%	1.8%	1.2%	0.6%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
701890.090	2 Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
70.19	Glass fibres (including glass wool) and articles thereof (for example, yarn, woven fabrics)																								
	Slivers, rovings, yarn and chopped strands																								
701911.000	Chopped strands, of a length of not more than 50 mm	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
701912.000	Rovings	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
7019.19	Other																								
701919.020	- Yarn	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
701919.090	- Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Thin sheets (voiles), webs, mats, mattresses, boards and similar nonwoven products																								
701931.000	Mats	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
701932.000	Thin sheets (voiles)	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
701939.000	Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
701940.000	Woven fabrics of rovings	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Other woven fabrics																								
701951.000	Of a width not exceeding 30 cm	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
701952.000	Of a width exceeding 30 cm, plain weave, weighing less than 250 g/m², of filaments measuring per single yarn not more than 136 tex	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

TARIFF SCHEDULE OF JAPAN (HS2012)

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
701959.000	Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
701990.000	Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
70.20																									
702000.000	Other articles of glass.	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

TARIFF SCHEDULE OF JAPAN (HS2012)

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
	SECTION XIV NATURAL OR CULTURED PEARLS, PRECIOUS OR SEMI-PRECIOUS STONES, PRECIOUS METALS, METALS CLAD WITH PRECIOUS METAL, AND ARTICLES THEREOF; IMITATION JEWELLERY; COIN																								
	Chapter 71 Natural or cultured pearls, precious or semi-precious stones, precious metals, metals clad with precious metal, and articles thereof; imitation jewellery; coin																								
	I.- NATURAL OR CULTURED PEARLS AND PRECIOUS OR SEMI-PRECIOUS STONES																								
71.01	Pearls, natural or cultured, whether or not worked or graded but not strung, mounted or set; pearls, natural or cultured, temporarily strung for convenience of transport																								
710110.000	Natural pearls	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Cultured pearls																								
7101.21	Unworked																								
710121.110	- Akoya pearls	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
710121.120	- Silver lipped pearls and Black lipped pearls	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
710121.190	- Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
7101.22	Worked																								
710122.210	- Akoya pearls	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
710122.220	- Silver lipped pearls and Black lipped pearls	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
710122.290	- Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
71.02	Diamonds, whether or not worked, but not mounted or set																								
710210.000	Unsorted	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Industrial																								
710221.000	Unworked or simply sawn, cleaved or bruted	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
710229.000	Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Non-industrial																								
710231.000	Unworked or simply sawn, cleaved or bruted	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
710239.000	Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
71.03	Precious stones (other than diamonds) and semi-precious stones, whether or not worked or graded but not strung, mounted or set; ungraded precious stones (other than diamonds) and semi-precious stones, temporarily strung for convenience of transport																								
710310.000	Unworked or simply sawn or roughly shaped	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Otherwise worked																								
710391.000	Rubies, sapphires and emeralds	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
710399.000	Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
71.04	Synthetic or reconstructed precious or semi-precious stones, whether or not worked or graded but not strung, mounted or set; ungraded synthetic or reconstructed precious or semi-precious stones, temporarily strung for convenience of transport																								
710410.000	Piezo-electric quartz	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
710420.000	Other, unworked or simply sawn or roughly shaped	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
710490.000	Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
71.05	Dust and powder of natural or synthetic precious or semi-precious stones																								
710510.000	Of diamonds	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
710590.000	Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	II.- PRECIOUS METALS AND METALS CLAD WITH PRECIOUS METAL																								
71.06	Silver (including silver plated with gold or platinum), unwrought or in semi-manufactured forms, or in powder form																								
710610.000	Powder	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Other																								
710691.000	Unwrought	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
7106.92	Semi-manufactured																								
	- Bars, rods, profiles, plates, sheets and strip																								
710692.110	-- Alloyed	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
710692.190	-- Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
710692.200	- Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
71.07																									
710700.000	Base metals clad with silver, not further worked than semi-manufactured	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
71.08	Gold (including gold plated with platinum) unwrought or in semi-manufactured forms, or in powder form																								
	Non-monetary																								
710811.000	Powder	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
710812.000	Other unwrought forms	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
7108.13	Other semi-manufactured forms																								
710813.010	- Bars, rods, profiles, plates, sheets and strip	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
710813.090	- Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
710820.000	Monetary	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
71.09																									
710900.000	Base metals or silver, clad with gold, not further worked than semi-manufactured	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
71.10	Platinum, unwrought or in semi-manufactured forms, or in powder form																								
	Platinum																								
711011.000	Unwrought or in powder form	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
7110.19	Other																								
	- Bars, rods, profiles, plates, sheets and strip																								
711019.110	-- Alloyed	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
711019.190	-- Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
711019.200	- Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Palladium																								
711021.000	Unwrought or in powder form	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
711029.000	Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Rhodium																								

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
7110.31	Unwrought or in powder form																								
711031.010	- Powder	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
711031.090	- Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
7110.39	Other																								
711039.100	- Bars, rods, profiles, plates, sheets and strip	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
711039.200	- Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Iridium, osmium and ruthenium																								
711041.000	Unwrought or in powder form	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
7110.49	Other																								
711049.100	- Bars, rods, profiles, plates, sheets and strip	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
711049.200	- Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
71.11																									
711100.000	Base metals, silver or gold, clad with platinum, not further worked than semi-manufactured	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
71.12	Waste and scrap of precious metal or of metal clad with precious metal; other waste and scrap containing precious metal or precious metal compounds, of a kind used principally for the recovery of precious metal																								
7112.30	Ash containing precious metal or precious metal compounds																								
711230.020	- Of platinum	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
711230.090	- Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

TARIFF SCHEDULE OF JAPAN (HS2012)

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
	Other																								
711291.000	Of gold, including metal clad with gold but excluding sweepings containing other precious metals	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
711292.000	Of platinum, including metal clad with platinum but excluding sweepings containing other precious metals	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
711299.000	Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	III.- JEWELLERY, GOLDSMITHS' AND SILVERSMITHS' WARES AND OTHER ARTICLES																								
71.13	Articles of jewellery and parts thereof, of precious metal or of metal clad with precious metal																								
	Of precious metal whether or not plated or clad with precious metal																								
711311.000	Of silver, whether or not plated or clad with other precious metal	5.2%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
7113.19	Of other precious metal, whether or not plated or clad with precious metal																								
711319.010	1 Of platinum, whether or not plated or clad with other precious metal	5.2%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																								
711319.021	- Chains for watches, spectacles or pince-nez and other ornamental chains worn on person	5.4%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
711319.029	- Other	5.4%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
711320.000	Of base metal clad with precious metal	5.4%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
71.14	Articles of goldsmiths' or silversmiths' wares and parts thereof, of precious metal or of metal clad with precious metal																								

TARIFF SCHEDULE OF JAPAN (HS2012)

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
	Of precious metal whether or not plated or clad with precious metal																								
711411.000	Of silver, whether or not plated or clad with other precious metal	5.4%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
711419.000	Of other precious metal, whether or not plated or clad with precious metal	3.3%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
711420.000	Of base metal clad with precious metal	3.3%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
71.15	Other articles of precious metal or of metal clad with precious metal																								
711510.000	Catalysts in the form of wire cloth or grill, of platinum	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
711590.000	Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
71.16	Articles of natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed)																								
711610.000	Of natural or cultured pearls	5.2%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
7116.20	Of precious or semi-precious stones (natural, synthetic or reconstructed)																								
711620.100	1 For laboratory or industrial purposes	2.5%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																								
711620.210	- Jewellery and parts thereof	5.2%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
711620.290	- Other	5.2%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
71.17	Imitation jewellery																								
	Of base metal, whether or not plated with precious metal																								

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Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
7117.11	Cuff-links and studs																								
711711.010	1 Made of, or combined with metal plated with precious metal, coral, elephants' tusks or Bekko	5.4%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
711711.020	2 Other	5.3%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
7117.19	Other																								
711719.010	- Plated with precious metal	3.7%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
711719.090	- Other	3.7%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
7117.90	Other																								
711790.010	1 Of at least two materials (for example, wood and glass, bone and amber, mother-of-pearl and plastics), no account being taken of materials (for example, necklace strings) used only for assembly, not plated with precious metal	10.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																								
711790.021	(1) Of wood	2.7%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
711790.022	(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%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	(3) Other																								
711790.023	- Of plastics	5.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	- Other																								
711790.024	-- Plated with precious metal	5.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
711790.029	-- Other	5.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

TARIFF SCHEDULE OF JAPAN (HS2012)

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
71.18	Coin																								
711810.000	Coin (other than gold coin), not being legal tender	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
7118.90	Other																								
711890.010	- Gold coin	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
711890.090	- Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

TARIFF SCHEDULE OF JAPAN (HS2012)

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
	SECTION XV BASE METALS AND ARTICLES OF BASE METAL																								
	Chapter 72 Iron and steel																								
	I.- PRIMARY MATERIALS; PRODUCTS IN GRANULAR OR POWDER FORM																								
72.01	Pig iron and spiegeleisen in pigs, blocks or other primary forms																								
7201.10	Non-alloy pig iron containing by weight 0.5% or less of phosphorus																								
720110.010	- Containing less than 1.2% by weight of silicon and not more than 0.04% by weight of phosphorus	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	- Other																								
720110.091	-- Containing by weight less than 1.6% of silicon	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
720110.099	-- Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
720120.000	Non-alloy pig iron containing by weight more than 0.5% of phosphorus	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
720150.000	Alloy pig iron; spiegeleisen	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
72.02	Ferro-alloys																								
	Ferro-manganese																								
720211.000	Containing by weight more than 2% of carbon	6.3%	B11	Treatment for Australia, Canada, New Zealand and United States	5.7%	5.1%	4.5%	4.0%	3.4%	2.8%	2.2%	1.7%	1.1%	0.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

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Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
720211.000	Containing by weight more than 2% of carbon	6.3%	EIF	Treatment for other Parties	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
720219.000	Other	6.3%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Ferro-silicon																								
720221.000	Containing by weight more than 55% of silicon	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
720229.000	Other	2.5%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
720230.000	Ferro-silico-manganese	2.5%	B11	Treatment for Australia, Canada, New Zealand and United States	2.2%	2.0%	1.8%	1.5%	1.3%	1.1%	0.9%	0.6%	0.4%	0.2%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
720230.000	Ferro-silico-manganese	2.5%	EIF	Treatment for other Parties	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Ferro-chromium																								
720241.000	Containing by weight more than 4% of carbon	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
720249.000	Other	5.3%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
720250.000	Ferro-silico-chromium	2.5%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
7202.60	Ferro-nickel																								

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Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
720260.010	- Containing by weight less than 33% of nickel	3.3%	B11	Treatment for Australia, Canada, New Zealand and United States	3.0%	2.7%	2.4%	2.1%	1.8%	1.5%	1.2%	0.9%	0.6%	0.3%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
720260.010	- Containing by weight less than 33% of nickel	3.3%	EIF	Treatment for other Parties	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
720260.090	- Other	3.3%	B11	Treatment for Australia, Canada, New Zealand and United States	3.0%	2.7%	2.4%	2.1%	1.8%	1.5%	1.2%	0.9%	0.6%	0.3%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
720260.090	- Other	3.3%	EIF	Treatment for other Parties	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
720270.000	Ferro-molybdenum	3.3%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
7202.80	Ferro-tungsten and ferro-silico-tungsten																								
720280.010	1 Ferro-tungsten	2.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
720280.020	2 Ferro-silico-tungsten	2.5%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Other																								
720291.000	Ferro-titanium and ferro-silico-titanium	2.5%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

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Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
720292.000	Ferro-vanadium	2.5%	B11	Treatment for Australia, Canada, New Zealand and United States	2.2%	2.0%	1.8%	1.5%	1.3%	1.1%	0.9%	0.6%	0.4%	0.2%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
720292.000	Ferro-vanadium	2.5%	EIF	Treatment for other Parties	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
720293.000	Ferro-niobium	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
7202.99	Other																								
720299.010	- Ferro-phosphorus	2.5%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
720299.090	- Other	2.5%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
72.03	Ferrous products obtained by direct reduction of iron ore and other spongy ferrous products, in lumps, pellets or similar forms; iron having a minimum purity by weight of 99.94%, in lumps, pellets or similar forms																								
720310.000	Ferrous products obtained by direct reduction of iron ore	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
720390.000	Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
72.04	Ferrous waste and scrap; remelting scrap ingots of iron or steel																								
720410.000	Waste and scrap of cast iron	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Waste and scrap of alloy steel																								
720421.000	Of stainless steel	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
720429.000	Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

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Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
720430.000	Waste and scrap of tinned iron or steel	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Other waste and scrap																								
720441.000	Turnings, shavings, chips, milling waste, sawdust, filings, trimmings and stampings, whether or not in bundles	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
720449.000	Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
7204.50	Remelting scrap ingots																								
720450.010	1 Of alloy steel	4.7%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
720450.020	2 Other	3.4%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
72.05	Granules and powders, of pig iron, spiegeleisen, iron or steel																								
720510.000	Granules	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Powders																								
7205.21	Of alloy steel																								
720521.010	- Containing not less than 1% but less than 5% by weight of nickel	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
720521.090	- Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
720529.000	Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	IL- IRON AND NON-ALLOY STEEL																								
72.06	Iron and non-alloy steel in ingots or other primary forms (excluding iron of heading 72.03)																								
7206.10	Ingots																								
720610.010	1 Containing by weight less than 0.6% of carbon	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

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Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
720610.020	2 Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
7206.90	Other																								
720690.010	1 Containing by weight less than 0.6% of carbon	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
720690.020	2 Other	3.9%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
72.07	Semi-finished products of iron or non-alloy steel																								
	Containing by weight less than 0.25% of carbon																								
720711.000	Of rectangular (including square) cross-section, the width measuring less than twice the thickness	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
720712.000	Other, of rectangular (other than square) cross-section	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
720719.000	Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
7207.20	Containing by weight 0.25% or more of carbon																								
	1 Containing by weight less than 0.6% of carbon																								
720720.011	- Billets	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
720720.012	- Slabs	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
720720.019	- Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
720720.020	2 Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
72.08	Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, hot-rolled, not clad, plated or coated																								
7208.10	In coils, not further worked than hot-rolled, with patterns in relief																								

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Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
720810.010	1 Containing by weight less than 0.6% of carbon	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																								
720810.021	(1) Of a thickness of less than 3 mm and having a minimum yield point of 275 MPa or of a thickness of 3 mm or more and having a minimum yield point of 355 MPa	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
720810.029	(2) Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Other, in coils, not further worked than hot-rolled, pickled																								
7208.25	Of a thickness of 4.75 mm or more																								
	1 Containing by weight less than 0.6% of carbon																								
720825.011	- Of a thickness of less than 6 mm	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
720825.019	- Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																								
720825.020	(1) Having a minimum yield point of 355 MPa	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
720825.030	(2) Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
7208.26	Of a thickness of 3 mm or more but less than 4.75 mm																								
720826.010	1 Containing by weight less than 0.6% of carbon	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																								
720826.021	(1) Having a minimum yield point of 355 MPa	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
720826.029	(2) Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

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Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
7208.27	Of a thickness of less than 3 mm																								
720827.010	1 Containing by weight less than 0.6% of carbon	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																								
720827.021	(1) Having a minimum yield point of 275 MPa	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
720827.029	(2) Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Other, in coils, not further worked than hot-rolled																								
7208.36	Of a thickness exceeding 10 mm																								
720836.010	1 Containing by weight less than 0.6% of carbon	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																								
720836.021	(1) Having a minimum yield point of 355 MPa	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
720836.029	(2) Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
7208.37	Of a thickness of 4.75 mm or more but not exceeding 10 mm																								
	1 Containing by weight less than 0.6% of carbon																								
720837.011	- Of a thickness of less than 6 mm	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
720837.019	- Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																								
720837.020	(1) Having a minimum yield point of 355 MPa	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
720837.030	(2) Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

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Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
7208.38	Of a thickness of 3 mm or more but less than 4.75 mm																								
720838.010	1 Containing by weight less than 0.6% of carbon	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																								
720838.021	(1) Having a minimum yield point of 355 MPa	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
720838.029	(2) Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
7208.39	Of a thickness of less than 3 mm																								
720839.010	1 Containing by weight less than 0.6% of carbon	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																								
720839.021	(1) Having a minimum yield point of 275 MPa	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
720839.029	(2) Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
7208.40	Not in coils, not further worked than hot-rolled, with patterns in relief																								
720840.010	1 Containing by weight less than 0.6% of carbon	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																								
720840.020	(1) Of a thickness of less than of 3 mm and having a minimum yield point of 275 MPa or of a thickness of 3 mm or more and having a minimum yield point of 355 MPa	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
720840.030	(2) Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Other, not in coils, not further worked than hot-rolled																								
7208.51	Of a thickness exceeding 10 mm																								

TARIFF SCHEDULE OF JAPAN (HS2012)

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
	1 Containing by weight less than 0.6% of carbon																								
720851.011	- Of a thickness of not exceeding 50 mm	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
720851.019	- Of a thickness exceeding 50 mm	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																								
	(1) Having a minimum yield point of 355 Mpa																								
720851.021	- Of a thickness of not exceeding 50 mm	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
720851.029	- Of a thickness exceeding 50 mm	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	(2) Other																								
720851.031	- Of a thickness of not exceeding 50 mm	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
720851.039	- Of a thickness exceeding 50 mm	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
7208.52	Of a thickness of 4.75 mm or more but not exceeding 10 mm																								
	1 Containing by weight less than 0.6% of carbon																								
720852.011	- Of a thickness of less than 6 mm	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
720852.019	- Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																								
	(1) Having a minimum yield point of 355 Mpa																								
720852.021	- Of a thickness of less than 6 mm	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
720852.029	- Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

TARIFF SCHEDULE OF JAPAN (HS2012)

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
	(2) Other																								
720852.031	- Of a thickness of less than 6 mm	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
720852.039	- Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
7208.53	Of a thickness of 3 mm or more but less than 4.75 mm																								
720853.010	1 Containing by weight less than 0.6% of carbon	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																								
720853.021	(1) Having a minimum yield point of 355 MPa	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
720853.029	(2) Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
7208.54	Of a thickness of less than 3 mm																								
720854.010	1 Containing by weight less than 0.6% of carbon	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																								
720854.021	(1) Having a minimum yield point of 275 MPa	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
720854.029	(2) Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
720890.000	Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
72.09	Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, cold-rolled (cold-reduced), not clad, plated or coated																								
	In coils, not further worked than cold-rolled (cold-reduced)																								
7209.15	Of a thickness of 3 mm or more																								
720915.010	1 Containing by weight less than 0.6% of carbon	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
	2 Other																								
720915.021	(1) Having a minimum yield point of 355 MPa	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
720915.029	(2) Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
7209.16	Of a thickness exceeding 1mm but less than 3 mm																								
720916.010	1 Containing by weight less than 0.6% of carbon	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																								
720916.021	(1) Having a minimum yield point of 275 MPa	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
720916.029	(2) Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
7209.17	Of a thickness of 0.5 mm or more but not exceeding 1 mm																								
720917.010	1 Containing by weight less than 0.6% of carbon	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																								
720917.021	(1) Having a minimum yield point of 275 MPa	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
720917.029	(2) Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
7209.18	Of a thickness of less than 0.5 mm																								
720918.010	1 Containing by weight less than 0.6% of carbon	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																								
720918.021	(1) Having a minimum yield point of 275 MPa	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
720918.029	(2) Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
	Not in coils, not further worked than cold-rolled (cold-reduced)																								
7209.25	Of a thickness of 3 mm or more																								
720925.010	1 Containing by weight less than 0.6% of carbon	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																								
720925.021	(1) Having a minimum yield point of 355 MPa	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
720925.029	(2) Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
7209.26	Of a thickness exceeding 1mm but less than 3 mm																								
720926.010	1 Containing by weight less than 0.6% of carbon	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																								
720926.021	(1) Having a minimum yield point of 275 MPa	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
720926.029	(2) Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
7209.27	Of a thickness of 0.5 mm or more but not exceeding 1 mm																								
720927.010	1 Containing by weight less than 0.6% of carbon	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																								
720927.021	(1) Having a minimum yield point of 275 MPa	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
720927.029	(2) Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
7209.28	Of a thickness of less than 0.5 mm																								
720928.010	1 Containing by weight less than 0.6% of carbon	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

TARIFF SCHEDULE OF JAPAN (HS2012)

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
	2 Other																								
720928.021	(1) Having a minimum yield point of 275 MPa	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
720928.029	(2) Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
720990.000	Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
72.10	Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, clad, plated or coated																								
	Plated or coated with tin																								
721011.000	Of a thickness of 0.5 mm or more	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
721012.000	Of a thickness of less than 0.5 mm	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
721020.000	Plated or coated with lead, including terne-plate	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
7210.30	Electrolytically plated or coated with zinc																								
721030.010	1 Containing by weight less than 0.6% of carbon	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																								
721030.021	(1) Of steel of a thickness of less than 3 mm and having a minimum yield point of 275 MPa or of a thickness of 3 mm or more and having a minimum yield point of 355 MPa	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
721030.029	(2) Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Otherwise plated or coated with zinc																								
721041.000	Corrugated	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
7210.49	Other																								

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Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
721049.010	- Hot-dip galvannealed, of plated or coated layers undergone a homogeneous alloying process (containing by weight of 7% or more of iron in the entire layers)	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
721049.090	- Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
7210.50	Plated or coated with chromium oxides or with chromium and chromium oxides																								
721050.010	- Tinfree steel	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
721050.090	- Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Plated or coated with aluminium																								
721061.000	Plated or coated with aluminium-zinc alloys	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
721069.000	Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
721070.000	Painted, varnished or coated with plastics	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
7210.90	Other																								
721090.010	1 Containing by weight less than 0.6% of carbon	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
721090.020	2 Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
72.11	Flat-rolled products of iron or non-alloy steel, of a width of less than 600 mm, not clad, plated or coated																								
	Not further worked than hot-rolled																								
7211.13	Rolled on four faces or in a closed box pass, of a width exceeding 150 mm and a thickness of not less than 4 mm, not in coils and without patterns in relief																								
721113.010	1 Containing by weight less than 0.6% of carbon	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

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Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
	2 Other																								
721113.021	(1) Having a minimum yield point of 355 MPa	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
721113.029	(2) Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
7211.14	Other, of a thickness of 4.75 mm or more																								
721114.010	1 Containing by weight less than 0.6% of carbon	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																								
721114.021	(1) Having a minimum yield point of 355 MPa	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
721114.029	(2) Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
7211.19	Other																								
721119.010	1 Containing by weight less than 0.6% of carbon	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																								
721119.021	(1) Of a thickness of less than 3 mm and having a minimum yield point of 275 MPa or of a thickness of 3 mm or more and having a minimum yield point of 355 MPa	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
721119.029	(2) Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Not further worked than cold-rolled (cold-reduced)																								
721123.000	Containing by weight less than 0.25% of carbon	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
7211.29	Other																								

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Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
721129.010	1 Of a thickness of less than 3 mm and having a minimum yield point of 275 MPa or of a thickness of 3 mm or more and having a minimum yield point of 355 MPa	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
721129.090	2 Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
721190.000	Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
72.12	Flat-rolled products of iron or non-alloy steel, of a width of less than 600mm, clad, plated or coated																								
721210.000	Plated or coated with tin	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
7212.20	Electrolytically plated or coated with zinc																								
721220.010	1 Containing by weight less than 0.6% of carbon	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																								
721220.021	(1) Of steel of a thickness of less than 3 mm and having a minimum yield point of 275 MPa or of a thickness of 3 mm or more and having a minimum yield point of 355 MPa	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
721220.029	(2) Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
721230.000	Otherwise plated or coated with zinc	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
721240.000	Painted, varnished or coated with plastics	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
7212.50	Otherwise plated or coated																								
721250.010	- Tinfree steel	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
721250.090	- Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
7212.60	Clad																								

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Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
721260.010	1 Containing by weight less than 0.6% of carbon	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
721260.020	2 Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
72.13	Bars and rods, hot-rolled, in irregularly wound coils, of iron or non-alloy steel																								
721310.000	Containing indentations, ribs, grooves or other deformations produced during the rolling process	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
721320.000	Other, of free-cutting steel	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Other																								
7213.91	Of circular cross-section measuring less than 14 mm in diameter																								
	1 Containing by weight less than 0.6% of carbon																								
	- Containing by weight less than 0.25% of carbon																								
721391.011	-- Measuring less than 6 mm in diameter	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
721391.019	-- Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
721391.020	- Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
721391.090	2 Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
7213.99	Other																								
721399.020	1 Containing by weight less than 0.6% of carbon	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
721399.090	2 Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
72.14	Other bars and rods of iron or non-alloy steel, not further worked than forged, hot-rolled, hot-drawn or hot-extruded, but including those twisted after rolling																								

TARIFF SCHEDULE OF JAPAN (HS2012)

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
721410.000	Forged	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
721420.000	Containing indentations, ribs, grooves or other deformations produced during the rolling process or twisted after rolling	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
721430.000	Other, of free-cutting steel	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Other																								
7214.91	Of rectangular (other than square) cross-section																								
721491.020	1 Containing by weight less than 0.6% of carbon	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
721491.090	2 Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
7214.99	Other																								
721499.020	1 Containing by weight less than 0.6% of carbon	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
721499.090	2 Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
72.15	Other bars and rods of iron or non-alloy steel																								
721510.000	Of free-cutting steel, not further worked than cold-formed or cold-finished	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
7215.50	Other, not further worked than cold-formed or cold-finished																								
	1 Containing by weight less than 0.6% of carbon																								
721550.010	- Containing by weight less than 0.25% of carbon	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
721550.019	- Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
721550.090	2 Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
7215.90	Other																								

TARIFF SCHEDULE OF JAPAN (HS2012)

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
721590.010	1 Containing by weight less than 0.6% of carbon	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
721590.020	2 Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
72.16	Angles, shapes and sections of iron or non-alloy steel																								
721610.000	U, I or H sections, not further worked than hot-rolled, hot-drawn or extruded, of a height of less than 80 mm	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	L or T sections, not further worked than hot-rolled, hot-drawn or extruded, of a height of less than 80 mm																								
721621.000	L sections	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
721622.000	T sections	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	U, I or H sections, not further worked than hot-rolled, hot-drawn or extruded of a height of 80 mm or more																								
721631.000	U sections	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
721632.000	I sections	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
721633.000	H sections	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
721640.000	L or T sections, not further worked than hot-rolled, hot-drawn or extruded, of a height of 80 mm or more	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
721650.000	Other angles, shapes and sections, not further worked than hot-rolled, hot-drawn or extruded	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Angles, shapes and sections, not further worked than cold-formed or cold-finished																								
721661.000	Obtained from flat-rolled products	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
721669.000	Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

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Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
	Other																								
721691.000	Cold-formed or cold-finished from flat-rolled products	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
721699.000	Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
72.17	Wire of iron or non-alloy steel																								
7217.10	Not plated or coated, whether or not polished																								
	1 Containing by weight less than 0.6% of carbon																								
721710.010	- Containing by weight less than 0.25% of carbon	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
721710.019	- Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
721710.090	2 Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
7217.20	Plated or coated with zinc																								
	1 Containing by weight less than 0.6% of carbon																								
	- Containing by weight less than 0.25% of carbon																								
721720.010	-- Of any cross sectional dimension not exceeding 1.5 mm	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
721720.019	-- Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
721720.090	- Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
721720.099	2 Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
7217.30	Plated or coated with other base metals																								
	1 Containing by weight less than 0.6% of carbon																								

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
	- Containing by weight less than 0.25% of carbon																								
721730.011	-- Solid wire for gas sealed arc welding	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
721730.019	-- Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
721730.090	- Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
721730.099	2 Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
7217.90	Other																								
	1 Containing by weight less than 0.6% of carbon																								
721790.011	- Containing by weight less than 0.25% of carbon	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
721790.019	- Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
721790.090	2 Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	III.- STAINLESS STEEL																								
72.18	Stainless steel in ingots or other primary forms; semi-finished products of stainless steel																								
721810.000	Ingots and other primary forms	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Other																								
721891.000	Of rectangular (other than square) cross-section	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
721899.000	Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
72.19	Flat-rolled products of stainless steel, of a width of 600 mm or more																								
	Not further worked than hot-rolled, in coils																								

TARIFF SCHEDULE OF JAPAN (HS2012)

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
721911.000	Of a thickness exceeding 10 mm	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
7219.12	Of a thickness of 4.75 mm or more but not exceeding 10 mm																								
721912.010	- Of chrome series, not containing nickel, whether or not containing other elements	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	- Of nickel series, containing nickel, whether or not containing other elements																								
	-- Containing by weight less than 7% of nickel																								
721912.025	--- Containing by weight not exceeding 6% of nickel and 3% or more of Manganese	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
721912.026	--- Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
721912.029	-- Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
7219.13	Of a thickness of 3 mm or more but less than 4.75 mm																								
721913.010	- Of chrome series, not containing nickel, whether or not containing other elements	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	- Of nickel series, containing nickel, whether or not containing other elements																								
	-- Containing by weight less than 7% of nickel																								
721913.025	---Containing by weight not exceeding 6% of nickel and 3% or more of Manganese	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
721913.026	--- Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
721913.029	-- Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
721914.000	Of a thickness of less than 3 mm	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

TARIFF SCHEDULE OF JAPAN (HS2012)

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
	Not further worked than hot-rolled, not in coils																								
721921.000	Of a thickness exceeding 10 mm	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
721922.000	Of a thickness of 4.75 mm or more but not exceeding 10 mm	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
721923.000	Of a thickness of 3 mm or more but less than 4.75 mm	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
721924.000	Of a thickness of less than 3 mm	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Not further worked than cold-rolled (cold-reduced)																								
721931.000	Of a thickness of 4.75 mm or more	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
7219.32	Of a thickness of 3 mm or more but less than 4.75 mm																								
721932.010	- Of chrome series, not containing nickel, whether or not containing other elements	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	- Of nickel series, containing nickel, whether or not containing other elements																								
	-- Containing by weight less than 7% of nickel																								
721932.025	--- Containing by weight not exceeding 6% of nickel and 3% or more of Manganese	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
721932.026	--- Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
721932.022	-- Containing by weight 7% or more but less than 10% of nickel	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
721932.023	-- Containing by weight more than 10% of nickel	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
7219.33	Of a thickness exceeding 1 mm but less than 3 mm																								

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
	- Of chrome series, not containing nickel, whether or not containing other elements																								
721933.011	-- Containing by weight less than 12% of chromium	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
721933.019	-- Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	- Of nickel series, containing nickel, whether or not containing other elements																								
	-- Containing by weight less than 7% of nickel																								
721933.025	--- Containing by weight not exceeding 6% of nickel and 3% or more of Manganese	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
721933.026	--- Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
721933.022	-- Containing by weight 7% or more but less than 10% of nickel	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
721933.023	-- Containing by weight 10% or more of nickel	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
7219.34	Of a thickness of 0.5 mm or more but not exceeding 1 mm																								
	- Of chrome series, not containing nickel, whether or not containing other elements																								
721934.011	-- Containing by weight less than 12% of chromium	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
721934.019	-- Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	- Of nickel series, containing nickel, whether or not containing other elements																								
	-- Containing by weight less than 7% of nickel																								
721934.025	--- Containing by weight not exceeding 6% of nickel and 3% or more of Manganese	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

TARIFF SCHEDULE OF JAPAN (HS2012)

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
721934.026	--- Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
721934.022	-- Containing by weight 7% or more but less than 10% of nickel	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
721934.023	-- Containing by weight 10% or more of nickel	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
7219.35	Of a thickness of less than 0.5 mm																								
721935.010	- Of chrome series, not containing nickel, whether or not containing other elements	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	- Of nickel series, containing nickel, whether or not containing other elements																								
	-- Containing by weight less than 7% of nickel																								
721935.025	--- Containing by weight not exceeding 6% of nickel and 3% or more of Manganese	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
721935.026	--- Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
721935.022	-- Containing by weight 7% or more but less than 10% of nickel	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
721935.023	-- Containing by weight 10% or more of nickel	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
721990.000	Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
72.20	Flat-rolled products of stainless steel, of a width of less than 600 mm																								
	Not further worked than hot-rolled																								
722011.000	Of a thickness of 4.75 mm or more	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
722012.000	Of a thickness of less than 4.75 mm	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

TARIFF SCHEDULE OF JAPAN (HS2012)

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
7220.20	Not further worked than cold-rolled (cold-reduced)																								
722020.010	- Of chrome series, not containing nickel, whether or not containing other elements	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	- Of nickel series, containing nickel, whether or not containing other elements																								
	-- Containing by weight less than 7% of nickel																								
722020.025	--- Containing by weight not exceeding 6% of nickel and 3% or more of Manganese	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
722020.026	--- Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
722020.029	-- Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
722090.000	Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
72.21																									
722100.000	Bars and rods, hot-rolled, in irregularly wound coils, of stainless steel	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
72.22	Other bars and rods of stainless steel; angles, shapes and sections of stainless steel																								
	Bars and rods, not further worked than hot-rolled, hot-drawn or extruded																								
722211.000	Of circular cross-section	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
722219.000	Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
722220.000	Bars and rods, not further worked than cold-formed or cold-finished	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
722230.000	Other bars and rods	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

TARIFF SCHEDULE OF JAPAN (HS2012)

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
722240.000	Angles, shapes and sections	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
72.23																									
722300.000	Wire of stainless steel	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	IV.- OTHER ALLOY STEEL; HOLLOW DRILL BARS AND RODS, OF ALLOY OR NON-ALLOY STEEL																								
72.24	Other alloy steel in ingots or other primary forms; semi-finished products of other alloy steel																								
7224.10	Ingots and other primary forms																								
722410.010	1 Of high speed steel	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
722410.020	2 Of alloy tool steel, containing by weight not less than 0.5%, separately or together, of tungsten or molybdenum	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
722410.030	3 Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
7224.90	Other																								
722490.010	1 Of high speed steel	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
722490.020	2 Of alloy tool steel, containing by weight not less than 0.5%, separately or together, of tungsten or molybdenum	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
722490.030	3 Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
72.25	Flat-rolled products of other alloy steel, of a width of 600 mm or more																								
	Of silicon-electrical steel																								
722511.000	Grain-oriented	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
722519.000	Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

TARIFF SCHEDULE OF JAPAN (HS2012)

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
7225.30	Other, not further worked than hot-rolled, in coils																								
722530.100	1 Of alloy tool steel, containing by weight not less than 0.5%, separately or together, of tungsten or molybdenum	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
722530.200	2 Of high speed steel	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
722530.900	3 Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
7225.40	Other, not further worked than hot-rolled, not in coils																								
722540.100	1 Of alloy tool steel, containing by weight not less than 0.5%, separately or together, of tungsten or molybdenum	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
722540.200	2 Of high speed steel	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	3 Other																								
722540.910	- Containing by weight 0.0008% or more of boron, less than basis of other elements listed in Note 1 (f) to this Chapter	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
722540.990	- Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
7225.50	Other, not further worked than cold-rolled (cold-reduced)																								
722550.100	1 Of alloy tool steel, containing by weight not less than 0.5%, separately or together, of tungsten or molybdenum	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
722550.200	2 Of high speed steel	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
722550.900	3 Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Other																								
7225.91	Electrolytically plated or coated with zinc																								
722591.100	1 Bimetal, clad or combined, containing by weight more than 10% of nickel	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
722591.200	2 Of alloy tool steel, containing by weight not less than 0.5%, separately or together, of tungsten or molybdenum	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
722591.300	3 Of high speed steel	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
722591.900	4 Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
7225.92	Otherwise plated or coated with zinc																								
722592.100	1 Bimetal, clad or combined, containing by weight more than 10% of nickel	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
722592.200	2 Of alloy tool steel, containing by weight not less than 0.5%, separately or together, of tungsten or molybdenum	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
722592.300	3 Of high speed steel	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
722592.900	4 Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
7225.99	Other																								
722599.100	1 Bimetal, clad or combined, containing by weight more than 10% of nickel	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
722599.200	2 Of alloy tool steel, containing by weight not less than 0.5%, separately or together, of tungsten or molybdenum	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
722599.300	3 Of high speed steel	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
722599.900	4 Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
72.26	Flat-rolled products of other alloy steel, of a width of less than 600 mm																								
	Of silicon-electrical steel																								
722611.000	Grain-oriented	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

TARIFF SCHEDULE OF JAPAN (HS2012)

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
722619.000	Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
722620.000	Of high speed steel	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Other																								
7226.91	Not further worked than hot-rolled																								
722691.010	1 Of alloy tool steel, containing by weight not less than 0.5%, separately or together, of tungsten or molybdenum	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
722691.020	2 Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
7226.92	Not further worked than cold-rolled (cold-reduced)																								
722692.010	1 Of alloy tool steel, containing by weight not less than 0.5%, separately or together, of tungsten or molybdenum	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
722692.020	2 Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
7226.99	Other																								
	1 Bimetal, clad or combined, containing by weight more than 10% of nickel																								
722699.110	- Plated or coated with zinc	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
722699.190	- Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
722699.200	2 Of alloy tool steel, containing by weight not less than 0.5%, separately or together, of tungsten or molybdenum	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
722699.900	3 Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
72.27	Bars and rods, hot-rolled, in irregularly wound coils, of other alloy steel																								

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
722710.000	Of high speed steel	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
722720.000	Of silico-manganese steel	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
7227.90	Other																								
722790.010	1 Of alloy tool steel, containing by weight not less than 0.5%, separately or together, of tungsten or molybdenum	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																								
722790.021	- Containing by weight 0.0008% or more of boron, less than basis of other elements listed in Note 1 (f) to this Chapter	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
722790.029	- Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
72.28	Other bars and rods of other alloy steel; angles, shapes and sections, of other alloy steel; hollow drill bars and rods, of alloy or non-alloy steel																								
722810.000	Bars and rods, of high speed steel	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
722820.000	Bars and rods, of silico-manganese steel	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
7228.30	Other bars and rods, not further worked than hot-rolled, hot-drawn or extruded																								
722830.010	1 Of alloy tool steel, containing by weight not less than 0.5%, separately or together, of tungsten or molybdenum	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
722830.020	2 Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
7228.40	Other bars and rods, not further worked than forged																								
722840.010	1 Of alloy tool steel, containing by weight not less than 0.5%, separately or together, of tungsten or molybdenum	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
722840.020	2 Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
7228.50	Other bars and rods, not further worked than cold-formed or cold-finished																								
722850.010	1 Of alloy tool steel, containing by weight not less than 0.5%, separately or together, of tungsten or molybdenum	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
722850.020	2 Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
7228.60	Other bars and rods																								
722860.010	1 Of alloy tool steel, containing by weight not less than 0.5%, separately or together, of tungsten or molybdenum	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
722860.020	2 Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
7228.70	Angles, shapes and sections																								
722870.010	1 Of alloy tool steel, containing by weight not less than 0.5%, separately or together, of tungsten or molybdenum	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
722870.020	2 Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
722880.000	Hollow drill bars and rods	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
72.29	Wire of other alloy steel																								
722920.000	Of silico-manganese steel	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
7229.90	Other																								
722990.100	1 Of alloy tool steel, containing by weight not less than 0.5%, separately or together, of tungsten or molybdenum	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
722990.200	2 Of high speed steel	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	3 Other																								
722990.910	- Solid wire for gas sealed arc welding	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

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Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
722990.990	- Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

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Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
	Chapter 73 Articles of iron or steel																								
73.01	Sheet piling of iron or steel, whether or not drilled, punched or made from assembled elements; welded angles, shapes and sections, of iron or steel																								
7301.10	Sheet piling																								
730110.010	1 Of alloy steel	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
730110.020	2 Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
730120.000	Angles, shapes and sections	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
73.02	Railway or tramway track construction material of iron or steel, the following : rails, check-rails and rack rails, switch blades, crossing frogs, point rods and other crossing pieces, sleepers (cross-ties), fish-plates, chairs, chair wedges, sole plates (base plates), rail clips, bedplates, ties and other material specialized for jointing or fixing rails																								
730210.000	Rails	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
730230.000	Switch blades, crossing frogs, point rods and other crossing pieces	3.3%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
730240.000	Fish-plates and sole plates	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
730290.000	Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
73.03																									
730300.000	Tubes, pipes and hollow profiles, of cast iron	3.3%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
73.04	Tubes, pipes and hollow profiles, seamless, of iron (other than cast iron) or steel																								
	Line pipe of a kind used for oil or gas pipelines																								
730411.000	Of stainless steel	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
7304.19	Other																								
730419.100	1 Of alloy steel	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
730419.900	2 Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Casing, tubing and drill pipe, of a kind used in drilling for oil or gas																								
730422.000	Drill pipe of stainless steel	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
7304.23	Other drill pipe																								
730423.010	- Of alloy steel	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
730423.090	- Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
730424.000	Other, of stainless steel	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
7304.29	Other																								
730429.010	1 Of alloy steel	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
730429.090	2 Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Other, of circular cross-section, of iron or non-alloy steel																								
7304.31	Cold-drawn or cold-rolled (cold-reduced)																								
730431.010	1 Drill pipe	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
730431.020	2 Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
7304.39	Other																								
730439.010	1 Drill pipe	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

TARIFF SCHEDULE OF JAPAN (HS2012)

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
730439.020	2 Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Other, of circular cross-section, of stainless steel																								
7304.41	Cold-drawn or cold-rolled (cold-reduced)																								
730441.010	1 Drill pipe	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
730441.020	2 Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
7304.49	Other																								
730449.010	1 Drill pipe	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
730449.020	2 Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Other, of circular cross-section, of other alloy steel																								
7304.51	Cold-drawn or cold-rolled (cold-reduced)																								
730451.010	1 Drill pipe	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
730451.020	2 Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
7304.59	Other																								
730459.010	1 Drill pipe	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
730459.020	2 Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
7304.90	Other																								
730490.050	1 Drill pipe	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																								

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
730490.030	(1) Of alloy steel	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
730490.040	(2) Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
73.05	Other tubes and pipes (for example, welded, riveted or similarly closed), having circular cross-sections, the external diameter of which exceeds 406.4 mm, of iron or steel																								
	Line pipe of a kind used for oil or gas pipelines																								
7305.11	Longitudinally submerged arc welded																								
730511.010	1 Of alloy steel	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
730511.020	2 Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
7305.12	Other, longitudinally welded																								
730512.010	1 Of alloy steel	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
730512.020	2 Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
7305.19	Other																								
730519.010	1 Of alloy steel	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
730519.020	2 Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
7305.20	Casing of a kind used in drilling for oil or gas																								
730520.010	1 Of alloy steel	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
730520.020	2 Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Other, welded																								
7305.31	Longitudinally welded																								

TARIFF SCHEDULE OF JAPAN (HS2012)

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
730531.010	1 Of alloy steel	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
730531.020	2 Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
7305.39	Other																								
730539.010	1 Of alloy steel	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
730539.020	2 Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
7305.90	Other																								
730590.010	1 Of alloy steel	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
730590.020	2 Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
73.06	Other tubes, pipes and hollow profiles (for example, open seam or welded, riveted or similarly closed), of iron or steel																								
	Line pipe of a kind used for oil or gas pipelines																								
730611.000	Welded, of stainless steel	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
7306.19	Other																								
730619.100	1 Of alloy steel	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
730619.900	2 Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Casing and tubing of a kind used in drilling for oil or gas																								
730621.000	Welded, of stainless steel	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
7306.29	Other																								
730629.100	1 Of alloy steel	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

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Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
730629.900	2 Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
7306.30	Other, welded, of circular cross-section, of iron or non-alloy steel																								
	- Carbon steel pipes for ordinary piping																								
730630.011	-- Plated or coated	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
730630.019	-- Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	- Carbon steel tubes for general structural purposes																								
730630.021	-- Plated or coated	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
730630.029	-- Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
730630.090	- Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
730640.000	Other, welded, of circular cross-section, of stainless steel	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
730650.000	Other, welded, of circular cross-section, of other alloy steel	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Other, welded, of non-circular cross-section																								
7306.61	Of square or rectangular cross-section																								
730661.100	1 Of alloy steel	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																								
730661.910	- With any side of 200 mm or more	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
730661.990	- Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
7306.69	Of other non-circular cross-section																								

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Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
730669.100	1 Of alloy steel	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
730669.900	2 Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
7306.90	Other																								
730690.010	1 Of alloy steel	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
730690.020	2 Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
73.07	Tube or pipe fittings (for example, couplings, elbows, sleeves), of iron or steel																								
	Cast fittings																								
730711.000	Of non-malleable cast iron	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
730719.000	Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Other, of stainless steel																								
730721.000	Flanges	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
730722.000	Threaded elbows, bends and sleeves	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
730723.000	Butt welding fittings	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
730729.000	Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Other																								
730791.000	Flanges	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
730792.000	Threaded elbows, bends and sleeves	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
730793.000	Butt welding fittings	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

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Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
730799.000	Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
73.08	Structures (excluding prefabricated buildings of heading 94.06) and parts of structures (for example, bridges and bridge-sections, lock-gates, towers, lattice masts, roofs, roofing frame-works, doors and windows and their frames and thresholds for doors, shutters, balustrades, pillars and columns), of iron or steel; plates, rods, angles, shapes, sections, tubes and the like, prepared for use in structures, of iron or steel																								
730810.000	Bridges and bridge-sections	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
730820.000	Towers and lattice masts	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
730830.000	Doors, windows and their frames and thresholds for doors	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
730840.000	Equipment for scaffolding, shuttering, propping or pit-propping	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
7308.90	Other																								
730890.010	- Structures and parts thereof	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
730890.090	- Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
73.09																									
730900.000	Reservoirs, tanks, vats and similar containers for any material (other than compressed or liquefied gas), of iron or steel, of a capacity exceeding 300 l, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment	3.3%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
73.10	Tanks, casks, drums, cans, boxes and similar containers, for any material (other than compressed or liquefied gas), of iron or steel, of a capacity not exceeding 300 l, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment																								
731010.000	Of a capacity of 50 l or more	3.3%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Of a capacity of less than 50 l																								

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Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
731021.000	Cans which are to be closed by soldering or crimping	3.3%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
7310.29	Other																								
731029.010	- Cans used as sales packings for foodstuffs and beverages	3.3%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
731029.090	- Other	3.3%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
73.11																									
731100.000	Containers for compressed or liquefied gas, of iron or steel	3.3%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
73.12	Stranded wire, ropes, cables, plaited bands, slings and the like, of iron or steel, not electrically insulated																								
7312.10	Stranded wire, ropes and cables																								
731210.010	- Stranded wire	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	- Ropes and cables																								
731210.091	-- Of a cross-section dimension exceeding 3 mm	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
731210.092	-- Of a cross-section dimension not exceeding 3 mm	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
731290.000	Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
73.13																									
731300.000	Barbed wire of iron or steel; twisted hoop or single flat wire, barbed or not, and loosely twisted double wire, of a kind used for fencing, of iron or steel	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
73.14	Cloth (including endless bands), grill, netting and fencing, of iron or steel wire; expanded metal of iron or steel																								
	Woven cloth																								

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
731412.000	Endless bands for machinery, of stainless steel	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
731414.000	Other woven cloth, of stainless steel	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
731419.000	Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
731420.000	Grill, netting and fencing, welded at the intersection, of wire with a maximum cross-sectional dimension of 3 mm or more and having a mesh size of 100 cm² or more	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Other grill, netting and fencing, welded at the intersection																								
731431.000	Plated or coated with zinc	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
731439.000	Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Other cloth, grill, netting and fencing																								
731441.000	Plated or coated with zinc	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
731442.000	Coated with plastics	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
731449.000	Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
731450.000	Expanded metal	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
73.15	Chain and parts thereof, of iron or steel																								
	Articulated link chain and parts thereof																								
731511.000	Roller chain	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
731512.000	Other chain	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
731519.000	Parts	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
731520.000	Skid chain	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
	Other chain																								
731581.000	Stud-link	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
731582.000	Other, welded link	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
731589.000	Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
731590.000	Other parts	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
73.16																									
731600.000	Anchors, grapnels and parts thereof, of iron or steel	3.3%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
73.17																									
731700.000	Nails, tacks, drawing pins, corrugated nails, staples (other than those of heading 83.05) and similar articles, of iron or steel, whether or not with heads of other material, but excluding such articles with heads of copper	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
73.18	Screws, bolts, nuts, coach screws, screw hooks, rivets, cotters, cotter-pins, washers (including spring washers) and similar articles, of iron or steel																								
	Threaded articles																								
731811.000	Coach screws	2.8%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
731812.000	Other wood screws	2.8%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
731813.000	Screw hooks and screw rings	2.8%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
731814.000	Self-tapping screws	2.8%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
7318.15	Other screws and bolts, whether or not with their nuts or washers																								

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Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
	- Bolts																								
731815.011	-- Of stainless steel	2.8%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
731815.019	-- Other	2.8%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
731815.090	- Screws	2.8%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
7318.16	Nuts																								
731816.010	- Of stainless steel	2.8%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
731816.090	- Other	2.8%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
731819.000	Other	2.8%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Non-threaded articles																								
731821.000	Spring washers and other lock washers	2.8%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
731822.000	Other washers	2.8%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
731823.000	Rivets	2.8%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
731824.000	Cotters and cotter-pins	2.8%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
731829.000	Other	2.8%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
73.19	Sewing needles, knitting needles, bodkins, crochet hooks, embroidery stilettos and similar articles, for use in the hand, of iron or steel; safety pins and other pins of iron or steel, not elsewhere specified or included																								
731940.000	Safety pins and other pins	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
731990.000	Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
73.20	Springs and leaves for springs, of iron or steel																								
7320.10	Leaf-springs and leaves therefor																								
732010.010	1 Chassis springs and leaves therefor, for motor vehicles	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
732010.090	2 Other	3.3%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
7320.20	Helical springs																								
732020.010	1 Chassis springs for motor vehicles	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
732020.090	2 Other	3.3%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
7320.90	Other																								
732090.010	1 Chassis springs for motor vehicles	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
732090.090	2 Other	3.3%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
73.21	Stoves, ranges, grates, cookers (including those with subsidiary boilers for central heating), barbecues, braziers, gas-rings, plate warmers and similar non-electric domestic appliances, and parts thereof, of iron or steel																								
	Cooking appliances and plate warmers																								
732111.000	For gas fuel or for both gas and other fuels	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
732112.000	For liquid fuel	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
732119.000	Other, including appliances for solid fuel	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Other appliances																								
732181.000	For gas fuel or for both gas and other fuels	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
732182.000	For liquid fuel	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
732189.000	Other, including appliances for solid fuel	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
732190.000	Parts	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
73.22	Radiators for central heating, not electrically heated, and parts thereof, of iron or steel; air heaters and hot air distributors (including distributors which can also distribute fresh or conditioned air), not electrically heated, incorporating a motor-driven fan or blower, and parts thereof, of iron or steel																								
	Radiators and parts thereof																								
732211.000	Of cast iron	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
732219.000	Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
732290.000	Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
73.23	Table, kitchen or other household articles and parts thereof, of iron or steel; iron or steel wool; pot scourers and scouring or polishing pads, gloves and the like, of iron or steel																								
732310.000	Iron or steel wool; pot scourers and scouring or polishing pads, gloves and the like	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Other																								
732391.000	Of cast iron, not enamelled	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
732392.000	Of cast iron, enamelled	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
732393.000	Of stainless steel	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
732394.000	Of iron (other than cast iron) or steel, enamelled	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
732399.000	Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

TARIFF SCHEDULE OF JAPAN (HS2012)

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
73.24	Sanitary ware and parts thereof, of iron or steel																								
732410.000	Sinks and wash basins, of stainless steel	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Baths																								
732421.000	Of cast iron, whether or not enamelled	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
732429.000	Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
732490.000	Other, including parts	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
73.25	Other cast articles of iron or steel																								
732510.000	Of non-malleable cast iron	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Other																								
732591.000	Grinding balls and similar articles for mills	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
7325.99	Other																								
732599.010	- Of iron	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
732599.090	- Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
73.26	Other articles of iron or steel																								
	Forged or stamped, but not further worked																								
732611.000	Grinding balls and similar articles for mills	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
732619.000	Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
732620.000	Articles of iron or steel wire	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

TARIFF SCHEDULE OF JAPAN (HS2012)

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
7326.90	Other																								
732690.010	- Endless conveyor belts, including unfinished conveyor belts with rivet holes at the extremities, in rolls	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	- Other																								
732690.030	-- Of cast articles of iron, including worked	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
732690.090	-- Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

TARIFF SCHEDULE OF JAPAN (HS2012)

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
	Chapter 74 Copper and articles thereof																								
74.01																									
7401.00	Copper mattes; cement copper (precipitated copper)																								
740100.010	- Copper mattes	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
740100.020	- Cement copper (precipitated copper)	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
74.02																									
7402.00	Unrefined copper; copper anodes for electrolytic refining																								
740200.010	- Not more than 475 yen/kg in value for customs duty	3.0% or 15 yen/kg, whichever is the less	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
740200.020	- More than 475 yen/kg but not more than 490 yen/kg in value for customs duty	3.0% or (490 yen - the value for customs duty)/kg, whichever is the less	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
740200.030	- More than 490 yen/kg in value for customs duty	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
74.03	Refined copper and copper alloys, unwrought																								
	Refined copper																								
7403.11	Cathodes and sections of cathodes																								

TARIFF SCHEDULE OF JAPAN (HS2012)

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
740311.010	- Not more than 485 yen/kg in value for customs duty	3.0% or 15 yen/kg, whichever is the less	B11		2.7% or 13.64 yen /kg, which-ever is the less	2.4% or 12.27 yen /kg, which-ever is the less	2.1% or 10.91 yen /kg, which-ever is the less	1.9% or 9.55 yen /kg, which-ever is the less	1.6% or 8.18 yen /kg, which-ever is the less	1.3% or 6.82 yen /kg, which-ever is the less	1.0% or 5.45 yen /kg, which-ever is the less	0.8% or 4.09 yen /kg, which-ever is the less	0.5% or 2.73 yen /kg, which-ever is the less	0.2% or 1.36 yen /kg, which-ever is the less	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
740311.020	- More than 485 yen/kg but not more than 500 yen/kg in value for customs duty	3.0% or (500 yen - the value for customs duty)/kg, whichever is the less	B11		2.7% or ((500 yen - the value for cus-toms duty) ×10/11)/kg, which-ever is the less	2.4% or ((500 yen - the value for cus-toms duty) ×9/11)/kg, which-ever is the less	2.1% or ((500 yen - the value for cus-toms duty) ×8/11)/kg, which-ever is the less	1.9% or ((500 yen - the value for cus-toms duty) ×7/11)/kg, which-ever is the less	1.6% or ((500 yen - the value for cus-toms duty) ×6/11)/kg, which-ever is the less	1.3% or ((500 yen - the value for cus-toms duty) ×5/11)/kg, which-ever is the less	1.0% or ((500 yen - the value for cus-toms duty) ×4/11)/kg, which-ever is the less	0.8% or ((500 yen - the value for cus-toms duty) ×3/11)/kg, which-ever is the less	0.5% or ((500 yen - the value for cus-toms duty) ×2/11)/kg, which-ever is the less	0.2% or ((500 yen - the value for cus-toms duty) ×1/11)/kg, which-ever is the less	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
740311.030	- More than 500 yen/kg in value for customs duty	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
7403.12	Wire-bars																								
740312.010	- Not more than 485 yen/kg in value for customs duty	3.0% or 15 yen/kg, whichever is the less	B11		2.7% or 13.64 yen /kg, which-ever is the less	2.4% or 12.27 yen /kg, which-ever is the less	2.1% or 10.91 yen /kg, which-ever is the less	1.9% or 9.55 yen /kg, which-ever is the less	1.6% or 8.18 yen /kg, which-ever is the less	1.3% or 6.82 yen /kg, which-ever is the less	1.0% or 5.45 yen /kg, which-ever is the less	0.8% or 4.09 yen /kg, which-ever is the less	0.5% or 2.73 yen /kg, which-ever is the less	0.2% or 1.36 yen /kg, which-ever is the less	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

TARIFF SCHEDULE OF JAPAN (HS2012)

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
740312.020	- More than 485 yen/kg but not more than 500 yen/kg in value for customs duty	3.0% or (500 yen - the value for customs duty)/kg, whichever is the less	B11		2.7% or ((500 yen - the value for cus-toms duty) ×10/11)/kg, which-ever is the less	2.4% or ((500 yen - the value for cus-toms duty) ×9/11)/kg, which-ever is the less	2.1% or ((500 yen - the value for cus-toms duty) ×8/11)/kg, which-ever is the less	1.9% or ((500 yen - the value for cus-toms duty) ×7/11)/kg, which-ever is the less	1.6% or ((500 yen - the value for cus-toms duty) ×6/11)/kg, which-ever is the less	1.3% or ((500 yen - the value for cus-toms duty) ×5/11)/kg, which-ever is the less	1.0% or ((500 yen - the value for cus-toms duty) ×4/11)/kg, which-ever is the less	0.8% or ((500 yen - the value for cus-toms duty) ×3/11)/kg, which-ever is the less	0.5% or ((500 yen - the value for cus-toms duty) ×2/11)/kg, which-ever is the less	0.2% or ((500 yen - the value for cus-toms duty) ×1/11)/kg, which-ever is the less	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
740312.030	- More than 500 yen/kg in value for customs duty	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
7403.13	Billets																								
740313.010	- Not more than 485 yen/kg in value for customs duty	3.0% or 15 yen/kg, whichever is the less	B11		2.7% or 13.64 yen /kg, which-ever is the less	2.4% or 12.27 yen /kg, which-ever is the less	2.1% or 10.91 yen /kg, which-ever is the less	1.9% or 9.55 yen /kg, which-ever is the less	1.6% or 8.18 yen /kg, which-ever is the less	1.3% or 6.82 yen /kg, which-ever is the less	1.0% or 5.45 yen /kg, which-ever is the less	0.8% or 4.09 yen /kg, which-ever is the less	0.5% or 2.73 yen /kg, which-ever is the less	0.2% or 1.36 yen /kg, which-ever is the less	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
740313.020	- More than 485 yen/kg but not more than 500 yen/kg in value for customs duty	3.0% or (500 yen - the value for customs duty)/kg, whichever is the less	B11		2.7% or ((500 yen - the value for cus-toms duty) ×10/11)/kg, which-ever is the less	2.4% or ((500 yen - the value for cus-toms duty) ×9/11)/kg, which-ever is the less	2.1% or ((500 yen - the value for cus-toms duty) ×8/11)/kg, which-ever is the less	1.9% or ((500 yen - the value for cus-toms duty) ×7/11)/kg, which-ever is the less	1.6% or ((500 yen - the value for cus-toms duty) ×6/11)/kg, which-ever is the less	1.3% or ((500 yen - the value for cus-toms duty) ×5/11)/kg, which-ever is the less	1.0% or ((500 yen - the value for cus-toms duty) ×4/11)/kg, which-ever is the less	0.8% or ((500 yen - the value for cus-toms duty) ×3/11)/kg, which-ever is the less	0.5% or ((500 yen - the value for cus-toms duty) ×2/11)/kg, which-ever is the less	0.2% or ((500 yen - the value for cus-toms duty) ×1/11)/kg, which-ever is the less	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

TARIFF SCHEDULE OF JAPAN (HS2012)

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
740313.030	- More than 500 yen/kg in value for customs duty	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
7403.19	Other																								
	- Not more than 485 yen/kg in value for customs duty																								
740319.011	-- Containing not more than 99.8% by weight of copper and used for smelting or refining	3.0% or 15 yen/kg, whichever is the less	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
740319.019	-- Other	3.0% or 15 yen/kg, whichever is the less	B11		2.7% or 13.64 yen /kg, which-ever is the less	2.4% or 12.27 yen /kg, which-ever is the less	2.1% or 10.91 yen /kg, which-ever is the less	1.9% or 9.55 yen /kg, which-ever is the less	1.6% or 8.18 yen /kg, which-ever is the less	1.3% or 6.82 yen /kg, which-ever is the less	1.0% or 5.45 yen /kg, which-ever is the less	0.8% or 4.09 yen /kg, which-ever is the less	0.5% or 2.73 yen /kg, which-ever is the less	0.2% or 1.36 yen /kg, which-ever is the less	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	- More than 485 yen/kg but not more than 500 yen/kg in value for customs duty																								
740319.021	-- Containing not more than 99.8% by weight of copper and used for smelting or refining	3.0% or (500 yen - the value for customs duty)/kg, whichever is the less	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

TARIFF SCHEDULE OF JAPAN (HS2012)

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
740319.029	-- Other	3.0% or (500 yen - the value for customs duty)/kg, whichever is the less	B11		2.7% or ((500 yen - the value for cus-toms duty) ×10/11)/kg, which-ever is the less	2.4% or ((500 yen - the value for cus-toms duty) ×9/11)/kg, which-ever is the less	2.1% or ((500 yen - the value for cus-toms duty) ×8/11)/kg, which-ever is the less	1.9% or ((500 yen - the value for cus-toms duty) ×7/11)/kg, which-ever is the less	1.6% or ((500 yen - the value for cus-toms duty) ×6/11)/kg, which-ever is the less	1.3% or ((500 yen - the value for cus-toms duty) ×5/11)/kg, which-ever is the less	1.0% or ((500 yen - the value for cus-toms duty) ×4/11)/kg, which-ever is the less	0.8% or ((500 yen - the value for cus-toms duty) ×3/11)/kg, which-ever is the less	0.5% or ((500 yen - the value for cus-toms duty) ×2/11)/kg, which-ever is the less	0.2% or ((500 yen - the value for cus-toms duty) ×1/11)/kg, which-ever is the less	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	- More than 500 yen/kg in value for customs duty																								
740319.031	-- Containing not more than 99.8% by weight of copper and used for smelting or refining	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
740319.039	-- Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Copper alloys																								
740321.000	Copper-zinc base alloys (brass)	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
7403.22	Copper-tin base alloys (bronze)																								
740322.010	- Not more than 485 yen/kg in value for customs duty	3.0% or 15 yen/kg, whichever is the less	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
740322.020	- More than 485 yen/kg but not more than 500 yen/kg in value for customs duty	3.0% or (500 yen - the value for customs duty)/kg, whichever is the less	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
740322.030	- More than 500 yen/kg in value for customs duty	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
7403.29	Other copper alloys (other than master alloys of heading 74.05)																								
	- Not more than 485 yen/kg in value for customs duty																								
740329.011	-- Copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver)	3.0% or 15 yen/kg, whichever is the less	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
740329.019	-- Other	3.0% or 15 yen/kg, whichever is the less	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	- More than 485 yen/kg but not more than 500 yen/kg in value for customs duty																								
740329.021	-- Copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver)	3.0% or (500 yen - the value for customs duty)/kg, whichever is the less	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
740329.029	-- Other	3.0% or (500 yen - the value for customs duty)/kg, whichever is the less	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	- More than 500 yen/kg in value for customs duty																								
740329.031	-- Copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver)	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
740329.039	-- Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
74.04																									

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Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
7404.00	Copper waste and scrap																								
740400.010	- Unalloyed	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	- Of copper alloys																								
740400.091	-- Of copper-zinc base alloys (brass) or copper-tin base alloys (bronze)	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
740400.099	-- Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
74.05																									
740500.000	Master alloys of copper	3.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
74.06	Copper powders and flakes																								
740610.000	Powders of non-lamellar structure	3.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
740620.000	Powders of lamellar structure; flakes	3.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
74.07	Copper bars, rods and profiles																								
740710.000	Of refined copper	3.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Of copper alloys																								
740721.000	Of copper-zinc base alloys (brass)	3.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
7407.29	Other																								
740729.100	1 Of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver)	3.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																								
740729.910	- Of copper-tin base alloys (bronze)	3.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

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Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
740729.990	- Other	3.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
74.08	Copper wire																								
	Of refined copper																								
740811.000	Of which the maximum cross-sectional dimension exceeds 6 mm	3.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
740819.000	Other	3.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Of copper alloys																								
740821.000	Of copper-zinc base alloys (brass)	3.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
740822.000	Of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver)	3.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
7408.29	Other																								
740829.010	- Of copper-tin base alloys (bronze)	3.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
740829.090	- Other	3.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
74.09	Copper plates, sheets and strip, of a thickness exceeding 0.15 mm																								
	Of refined copper																								
740911.000	In coils	3.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
740919.000	Other	3.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Of copper-zinc base alloys (brass)																								
740921.000	In coils	3.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
740929.000	Other	3.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Of copper-tin base alloys (bronze)																								
740931.000	In coils	3.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
740939.000	Other	3.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
740940.000	Of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver)	3.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
740990.000	Of other copper alloys	3.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
74.10	Copper foil (whether or not printed or backed with paper, paperboard, plastics or similar backing materials) of a thickness (excluding any backing) not exceeding 0.15 mm																								
	Not backed																								
741011.000	Of refined copper	3.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
741012.000	Of copper alloys	3.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Backed																								
741021.000	Of refined copper	3.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
741022.000	Of copper alloys	3.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
74.11	Copper tubes and pipes																								
741110.000	Of refined copper	3.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Of copper alloys																								
741121.000	Of copper-zinc base alloys (brass)	3.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
741122.000	Of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver)	3.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
741129.000	Other	3.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
74.12	Copper tube or pipe fittings (for example, couplings, elbows, sleeves)																								
741210.000	Of refined copper	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
741220.000	Of copper alloys	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
74.13																									
741300.000	Stranded wire, cables, plaited bands and the like, of copper, not electrically insulated	3.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
74.15	Nails, tacks, drawing pins, staples (other than those of heading 83.05) and similar articles, of copper or of iron or steel with heads of copper; screws, bolts, nuts, screw hooks, rivets, cotters, cotter-pins, washers (including spring washers) and similar articles, of copper																								
741510.000	Nails and tacks, drawing pins, staples and similar articles	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Other articles, not threaded																								
741521.000	Washers (including spring washers)	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
741529.000	Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Other threaded articles																								
741533.000	Screws; bolts and nuts	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
741539.000	Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

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Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
74.18	Table, kitchen or other household articles and parts thereof, of copper; pot scourers and scouring or polishing pads, gloves and the like, of copper; sanitary ware and parts thereof, of copper																								
741810.000	Table, kitchen or other household articles and parts thereof; pot scourers and scouring or polishing pads, gloves and the like	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
741820.000	Sanitary ware and parts thereof	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
74.19	Other articles of copper																								
741910.000	Chain and parts thereof	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Other																								
741991.000	Cast, moulded, stamped or forged, but not further worked	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
7419.99	Other																								
741999.010	- Plated with precious metal	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
741999.090	- Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

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Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
	Chapter 75 Nickel and articles thereof																								
75.01	Nickel mattes, nickel oxide sinters and other intermediate products of nickel metallurgy																								
750110.000	Nickel mattes	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
7501.20	Nickel oxide sinters and other intermediate products of nickel metallurgy																								
750120.100	1 Nickel oxide sinters containing by weight not less than 88% of nickel	11.7% or 44 yen/kg, whichever is the less	B11	Treatment for Australia, Canada, New Zealand and United States	10.6% or 40 yen /kg, which-ever is the less	9.5% or 36 yen /kg, which-ever is the less	8.5% or 32 yen /kg, which-ever is the less	7.4% or 28 yen /kg, which-ever is the less	6.3% or 24 yen /kg, which-ever is the less	5.3% or 20 yen /kg, which-ever is the less	4.2% or 16 yen /kg, which-ever is the less	3.1% or 12 yen /kg, which-ever is the less	2.1% or 8 yen /kg, which-ever is the less	1.0% or 4 yen /kg, which-ever is the less	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
750120.100	1 Nickel oxide sinters containing by weight not less than 88% of nickel	11.7% or 44 yen/kg, whichever is the less	EIF	Treatment for other Parties	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																								
750120.210	(1) Nickel oxide, containing by weight not more than 1.5% of copper	3.0%	B11	Treatment for Australia, Canada, New Zealand and United States	2.7%	2.4%	2.1%	1.9%	1.6%	1.3%	1.0%	0.8%	0.5%	0.2%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
750120.210	(1) Nickel oxide, containing by weight not more than 1.5% of copper	3.0%	EIF	Treatment for other Parties	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
750120.290	(2) Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

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Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
75.02	Unwrought nickel																								
750210.000	Nickel, not alloyed	11.7% or 44 yen/kg, whichever is the less	B11	Treatment for Australia, Canada, New Zealand and United States	10.6% or 40 yen /kg, which-ever is the less	9.5% or 36 yen /kg, which-ever is the less	8.5% or 32 yen /kg, which-ever is the less	7.4% or 28 yen /kg, which-ever is the less	6.3% or 24 yen /kg, which-ever is the less	5.3% or 20 yen /kg, which-ever is the less	4.2% or 16 yen /kg, which-ever is the less	3.1% or 12 yen /kg, which-ever is the less	2.1% or 8 yen /kg, which-ever is the less	1.0% or 4 yen /kg, which-ever is the less	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
750210.000	Nickel, not alloyed	11.7% or 44 yen/kg, whichever is the less	EIF	Treatment for other Parties	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
7502.20	Nickel alloys																								
750220.010	1 Containing by weight less than 50% of nickel and not less than 10% of cobalt	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
750220.090	2 Other	3.0%	B11	Treatment for Australia, Canada, New Zealand and United States	2.7%	2.4%	2.1%	1.9%	1.6%	1.3%	1.0%	0.8%	0.5%	0.2%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
750220.090	2 Other	3.0%	EIF	Treatment for other Parties	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
75.03																									
750300.000	Nickel waste and scrap	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
75.04																									
7504.00	Nickel powders and flakes																								

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Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
750400.100	1 Intended for use in the manufacture of getters for vacuum tubes, alkaline accumulators or welding fluxes or in powder metallurgy	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																								
750400.210	(1) Of nickel, not alloyed	41 yen/kg	B11	Treatment for Australia, Canada, New Zealand and United States	37.27 yen/kg	33.55 yen/kg	29.82 yen/kg	26.09 yen/kg	22.36 yen/kg	18.64 yen/kg	14.91 yen/kg	11.18 yen/kg	7.45 yen/kg	3.73 yen/kg	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
750400.210	(1) Of nickel, not alloyed	41 yen/kg	EIF	Treatment for other Parties	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
750400.220	(2) Other	3.0%	B11	Treatment for Australia, Canada, New Zealand and United States	2.7%	2.4%	2.1%	1.9%	1.6%	1.3%	1.0%	0.8%	0.5%	0.2%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
750400.220	(2) Other	3.0%	EIF	Treatment for other Parties	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
75.05	Nickel bars, rods, profiles and wire																								
	Bars, rods and profiles																								
750511.000	Of nickel, not alloyed	3.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
750512.000	Of nickel alloys	3.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

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Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
	Wire																								
750521.000	Of nickel, not alloyed	3.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
750522.000	Of nickel alloys	3.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
75.06	Nickel plates, sheets, strip and foil																								
7506.10	Of nickel, not alloyed																								
750610.100	1 Intended for use in the manufacture of getters for vacuum tubes or alkaline accumulators	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
750610.200	2 Other	3.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
750620.000	Of nickel alloys	3.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
75.07	Nickel tubes, pipes and tube or pipe fittings (for example, couplings, elbows, sleeves)																								
	Tubes and pipes																								
750711.000	Of nickel, not alloyed	3.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
750712.000	Of nickel alloys	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
750720.000	Tube or pipe fittings	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
75.08	Other articles of nickel																								
750810.000	Cloth, grill and netting, of nickel wire	3.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
750890.000	Other	3.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

TARIFF SCHEDULE OF JAPAN (HS2012)

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
	Chapter 76 Aluminium and articles thereof																								
76.01	Unwrought aluminium																								
760110.000	Aluminium, not alloyed	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
760120.000	Aluminium alloys	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
76.02																									
7602.00	Aluminium waste and scrap																								
760200.010	- Of aluminium, not alloyed	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
760200.090	- Of aluminium alloys	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
76.03	Aluminium powders and flakes																								
760310.000	Powders of non-lamellar structure	3.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
760320.000	Powders of lamellar structure; flakes	3.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
76.04	Aluminium bars, rods and profiles																								
760410.000	Of aluminium, not alloyed	7.5%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Of aluminium alloys																								
760421.000	Hollow profiles	7.5%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
760429.000	Other	7.5%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
76.05	Aluminium wire																								
	Of aluminium, not alloyed																								

TARIFF SCHEDULE OF JAPAN (HS2012)

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
760511.000	Of which the maximum cross-sectional dimension exceeds 7mm	7.5%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
760519.000	Other	7.5%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Of aluminium alloys																								
760521.000	Of which the maximum cross-sectional dimension exceeds 7mm	7.5%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
760529.000	Other	7.5%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
76.06	Aluminium plates, sheets and strip, of a thickness exceeding 0.2mm																								
	Rectangular (including square)																								
760611.000	Of aluminium, not alloyed	2.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
7606.12	Of aluminium alloys																								
	1 For use as roofs of the large type containers of which the standard is stipulated by a cabinet order, of a width not less than 2.3m, plates and sheets for aircraft, clad and polished																								
760612.010	- For use as roofs of the large type containers of which the standard is stipulated by a cabinet order, of a width not less than 2.3m	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
760612.020	- Plates and sheets for aircraft, clad and polished	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
760612.090	2 Other	2.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Other																								
760691.000	Of aluminium, not alloyed	2.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
7606.92	Of aluminium alloys																								

TARIFF SCHEDULE OF JAPAN (HS2012)

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
	1 For use as roofs of the large type containers of which the standard is stipulated by a cabinet order, of a width not less than 2.3m, plates and sheets for aircraft, clad and polished																								
760692.010	- For use as roofs of the large type containers of which the standard is stipulated by a cabinet order, of a width not less than 2.3m	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
760692.020	- Plates and sheets for aircraft, clad and polished	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
760692.090	2 Other	2.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
76.07	Aluminium foil (whether or not printed or backed with paper, paperboard, plastics or similar backing materials) of a thickness (excluding any backing) not exceeding 0.2mm																								
	Not backed																								
760711.000	Rolled but not further worked	7.5%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
760719.000	Other	7.5%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
760720.000	Backed	7.5%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
76.08	Aluminium tubes and pipes																								
760810.000	Of aluminium, not alloyed	7.5%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
760820.000	Of aluminium alloys	7.5%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
76.09																									
760900.000	Aluminium tube or pipe fittings (for example, couplings, elbows, sleeves)	3.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

TARIFF SCHEDULE OF JAPAN (HS2012)

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
76.10	Aluminium structures (excluding prefabricated buildings of heading 94.06) and parts of structures (for example, bridges and bridge-sections, towers, lattice masts, roofs, roofing frameworks, doors and windows and their frames and thresholds for doors, balustrades, pillars and columns); aluminium plates, rods, profiles, tubes and the like, prepared for use in structures																								
761010.000	Doors, windows and their frames and thresholds for doors	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
761090.000	Other	3.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
76.11																									
761100.000	Aluminium reservoirs, tanks, vats and similar containers, for any material (other than compressed or liquefied gas), of a capacity exceeding 300 l, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment	3.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
76.12	Aluminium casks, drums, cans, boxes and similar containers (including rigid or collapsible tubular containers), for any material (other than compressed or liquefied gas), of a capacity not exceeding 300 l, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment																								
761210.000	Collapsible tubular containers	3.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
761290.000	Other	3.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
76.13																									
761300.000	Aluminium containers for compressed or liquefied gas	3.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
76.14	Stranded wire, cables, plaited bands and the like, of aluminium, not electrically insulated																								
761410.000	With steel core	3.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
761490.000	Other	3.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

TARIFF SCHEDULE OF JAPAN (HS2012)

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
76.15	Table, kitchen or other household articles and parts thereof, of aluminium; pot scourers and scouring or polishing pads, gloves and the like, of aluminium; sanitary ware and parts thereof, of aluminium																								
761510.000	Table, kitchen or other household articles and parts thereof; pot scourers and scouring or polishing pads, gloves and the like	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
761520.000	Sanitary ware and parts thereof	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
76.16	Other articles of aluminium																								
761610.000	Nails, tacks, staples (other than those of heading 83.05), screws, bolts, nuts, screw hooks, rivets, cotters, cotter-pins, washers and similar articles	3.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Other																								
761691.000	Cloth, grill, netting and fencing, of aluminium wire	3.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
761699.000	Other	3.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

TARIFF SCHEDULE OF JAPAN (HS2012)

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
	Chapter 78 Lead and articles thereof																								
78.01	Unwrought lead																								
7801.10	Refined lead																								
780110.010	- Not more than 172 yen/kg in value for customs duty	2.7 yen/kg	B11		2.45 yen/kg	2.21 yen/kg	1.96 yen/kg	1.72 yen/kg	1.47 yen/kg	1.23 yen/kg	0.98 yen/kg	0.74 yen/kg	0.49 yen/kg	0.25 yen/kg	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
780110.020	- More than 172 yen/kg but not more than 180 yen/kg in value for customs duty	2.7 yen/kg or (180 yen - the value for customs duty)/kg, whichever is the less	B11		2.45 yen /kg or ((180 yen - the value for cus-toms duty) ×10/11)/kg, which-ever is the less	2.21 yen /kg or ((180 yen - the value for cus-toms duty) ×9/11)/kg, which-ever is the less	1.96 yen /kg or ((180 yen - the value for cus-toms duty) ×8/11)/kg, which-ever is the less	1.72 yen /kg or ((180 yen - the value for cus-toms duty) ×7/11)/kg, which-ever is the less	1.47 yen /kg or ((180 yen - the value for cus-toms duty) ×6/11)/kg, which-ever is the less	1.23 yen /kg or ((180 yen - the value for cus-toms duty) ×5/11)/kg, which-ever is the less	0.98 yen /kg or ((180 yen - the value for cus-toms duty) ×4/11)/kg, which-ever is the less	0.74 yen /kg or ((180 yen - the value for cus-toms duty) ×3/11)/kg, which-ever is the less	0.49 yen /kg or ((180 yen - the value for cus-toms duty) ×2/11)/kg, which-ever is the less	0.25 yen /kg or ((180 yen - the value for cus-toms duty) ×1/11)/kg, which-ever is the less	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
780110.030	- More than 180 yen/kg in value for customs duty	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Other																								
7801.91	Containing by weight antimony as the principal other element																								
	1 Containing by weight more than 95% of lead and used for electrolytic refining																								
780191.010	- Not more than 165.37 yen/kg in value for customs duty	2.8%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
780191.020	- More than 165.37 yen/kg but not more than 170 yen/kg in value for customs duty	2.8% or (170 yen - the value for customs duty)/kg, whichever is the less	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
780191.030	- More than 170 yen/kg in value for customs duty	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
780191.040	2 Other	3.0% or 3.10 yen/kg, whichever is the greater	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
7801.99	Other																								
780199.100	1 Alloyed	3.0% or 4.50 yen/kg, whichever is the greater	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																								
	(1) Containing by weight more than 95% of lead and used for electrolytic refining																								
780199.211	- Not more than 165.37 yen/kg in value for customs duty	2.8%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
780199.212	- More than 165.37 yen/kg but not more than 170 yen/kg in value for customs duty	2.8% or (170 yen - the value for customs duty)/kg, whichever is the less	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
780199.219	- More than 170 yen/kg in value for customs duty	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
	(2) Other																								
780199.221	- Not more than 172 yen/kg in value for customs duty	2.7 yen/kg	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
780199.222	- More than 172 yen/kg but not more than 180 yen/kg in value for customs duty	2.7 yen/kg or (180 yen - the value for customs duty)/kg, whichever is the less	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
780199.223	- More than 180 yen/kg in value for customs duty	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
78.02																									
780200.000	Lead waste and scrap	2.1%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
78.04	Lead plates, sheets, strip and foil; lead powders and flakes																								
	Plates, sheets, strip and foil																								
780411.000	Sheets, strip and foil of a thickness (excluding any backing) not exceeding 0.2mm	3.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
780419.000	Other	3.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
780420.000	Powders and flakes	3.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
78.06																									
7806.00	Other articles of lead																								
780600.100	1 Lead tubes, pipes and tube or pipe fittings (for example, couplings, elbows, sleeves)	3.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
780600.900	2 Other	3.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

TARIFF SCHEDULE OF JAPAN (HS2012)

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
	Chapter 79 Zinc and articles thereof																								
79.01	Unwrought zinc																								
	Zinc, not alloyed																								
7901.11	Containing by weight 99.99% or more of zinc																								
790111.010	- Not more than 242 yen/kg in value for customs duty	4.3 yen/kg	B11		3.91 yen /kg	3.52 yen /kg	3.13 yen /kg	2.74 yen /kg	2.35 yen /kg	1.95 yen /kg	1.56 yen /kg	1.17 yen /kg	0.78 yen /kg	0.39 yen /kg	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
790111.020	- More than 242 yen/kg but not more than 250 yen/kg in value for customs duty	4.3 yen/kg or (250 yen - the value for customs duty)/kg, whichever is the less	B11		3.91 yen /kg or ((250 yen - the value for cus-toms duty) × 10/11) /kg, which-ever is the less	3.52 yen /kg or ((250 yen - the value for cus-toms duty) × 9/11) /kg, which-ever is the less	3.13 yen /kg or ((250 yen - the value for cus-toms duty) × 8/11) /kg, which-ever is the less	2.74 yen /kg or ((250 yen - the value for cus-toms duty) × 7/11) /kg, which-ever is the less	2.35 yen /kg or ((250 yen - the value for cus-toms duty) × 6/11) /kg, which-ever is the less	1.95 yen /kg or ((250 yen - the value for cus-toms duty) × 5/11) /kg, which-ever is the less	1.56 yen /kg or ((250 yen - the value for cus-toms duty) × 4/11) /kg, which-ever is the less	1.17 yen /kg or ((250 yen - the value for cus-toms duty) × 3/11) /kg, which-ever is the less	0.78 yen /kg or ((250 yen - the value for cus-toms duty) × 2/11) /kg, which-ever is the less	0.39 yen /kg or ((250 yen - the value for cus-toms duty) × 1/11) /kg, which-ever is the less	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
790111.030	- More than 250 yen/kg in value for customs duty	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
7901.12	Containing by weight less than 99.99% of zinc																								
790112.010	- Not more than 242yen/kg in value for customs duty	4.3 yen/kg	B11		3.91 yen /kg	3.52 yen /kg	3.13 yen /kg	2.74 yen /kg	2.35 yen /kg	1.95 yen /kg	1.56 yen /kg	1.17 yen /kg	0.78 yen /kg	0.39 yen /kg	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

TARIFF SCHEDULE OF JAPAN (HS2012)

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
790112.020	- More than 242 yen/kg but not more than 250 yen/kg in value for customs duty	4.3 yen/kg or (250 yen - the value for customs duty)/kg, whichever is the less	B11		3.91 yen /kg or ((250 yen - the value for cus-toms duty) × 10/11) /kg, which-ever is the less	3.52 yen /kg or ((250 yen - the value for cus-toms duty) × 9/11) /kg, which-ever is the less	3.13 yen /kg or ((250 yen - the value for cus-toms duty) × 8/11) /kg, which-ever is the less	2.74 yen /kg or ((250 yen - the value for cus-toms duty) × 7/11) /kg, which-ever is the less	2.35 yen /kg or ((250 yen - the value for cus-toms duty) × 6/11) /kg, which-ever is the less	1.95 yen /kg or ((250 yen - the value for cus-toms duty) × 5/11) /kg, which-ever is the less	1.56 yen /kg or ((250 yen - the value for cus-toms duty) × 4/11) /kg, which-ever is the less	1.17 yen /kg or ((250 yen - the value for cus-toms duty) × 3/11) /kg, which-ever is the less	0.78 yen /kg or ((250 yen - the value for cus-toms duty) × 2/11) /kg, which-ever is the less	0.39 yen /kg or ((250 yen - the value for cus-toms duty) × 1/11) /kg, which-ever is the less	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
790112.030	- More than 250 yen/kg in value for customs duty	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
7901.20	Zinc alloys																								
790120.010	1 Containing by weight more than 3% of aluminium	4.3 yen/kg	B11		3.91 yen /kg	3.52 yen /kg	3.13 yen /kg	2.74 yen/kg	2.35 yen /kg	1.95 yen /kg	1.56 yen /kg	1.17 yen /kg	0.78 yen /kg	0.39 yen /kg	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																								
790120.021	(1) Containing by weight 95% or more of zinc	4.2 yen/kg	B11		3.82 yen /kg	3.44 yen /kg	3.05 yen /kg	2.67 yen /kg	2.29 yen /kg	1.91 yen /kg	1.53 yen /kg	1.15 yen /kg	0.76 yen /kg	0.38 yen /kg	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
790120.029	(2) Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
79.02																									
790200.000	Zinc waste and scrap	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
79.03	Zinc dust, powders and flakes																								
790310.000	Zinc dust	3.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

TARIFF SCHEDULE OF JAPAN (HS2012)

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
790390.000	Other	3.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
79.04																									
790400.000	Zinc bars, rods, profiles and wire	3.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
79.05																									
790500.000	Zinc plates, sheets, strip and foil	3.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
79.07																									
7907.00	Other articles of zinc																								
790700.100	1 Zinc tubes, pipes and tube or pipe fittings (for example, couplings, elbows, sleeves)	3.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
790700.900	2 Other	3.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

TARIFF SCHEDULE OF JAPAN (HS2012)

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
	Chapter 80 Tin and articles thereof																								
80.01	Unwrought tin																								
800110.000	Tin, not alloyed	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
800120.000	Tin alloys	2.1%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
80.02																									
800200.000	Tin waste and scrap	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
80.03																									
800300.000	Tin bars, rods, profiles and wire	2.5%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
80.07																									
8007.00	Other articles of tin																								
800700.100	1 Tin plates, sheets and strip, of a thickness exceeding 0.2mm	2.5%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
800700.200	2 Tin foil (whether or not printed or backed with paper, paperboard, plastics or similar backing materials), of a thickness (excluding any backing) not exceeding 0.2mm; tin powders and flakes	3.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
800700.300	3 Tin tubes, pipes and tube or pipe fittings (for example, couplings, elbows, sleeves)	3.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
800700.900	4 Other	3.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

TARIFF SCHEDULE OF JAPAN (HS2012)

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
	Chapter 81 Other base metals; cermets; articles thereof																								
81.01	Tungsten (wolfram) and articles thereof, including waste and scrap																								
810110.000	Powders	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Other																								
810194.000	Unwrought tungsten, including bars and rods obtained simply by sintering	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
810196.000	Wire	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
810197.000	Waste and scrap	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
8101.99	Other																								
810199.010	- Bars and rods, other than those obtained simply by sintering, profiles, plates, sheets, strip and foil	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
810199.090	- Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
81.02	Molybdenum and articles thereof, including waste and scrap																								
810210.000	Powders	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Other																								
810294.000	Unwrought molybdenum, including bars and rods obtained simply by sintering	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
810295.000	Bars and rods, other than those obtained simply by sintering, profiles, plates, sheets, strip and foil	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
810296.000	Wire	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
810297.000	Waste and scrap	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

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Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
810299.000	Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
81.03	Tantalum and articles thereof, including waste and scrap																								
810320.000	Unwrought tantalum, including bars and rods obtained simply by sintering; powders	3.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
810330.000	Waste and scrap	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
8103.90	Other																								
810390.010	1 Flakes	3.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
810390.020	2 Other	3.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
81.04	Magnesium and articles thereof, including waste and scrap																								
	Unwrought magnesium																								
8104.11	Containing at least 99.8% by weight of magnesium																								
810411.030	- Not more than 670 yen/kg in value for customs duty	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
810411.090	- More than 670 yen/kg in value for customs duty	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
8104.19	Other																								
810419.030	- Not more than 670 yen/kg in value for customs duty	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
810419.090	- More than 670 yen/kg in value for customs duty	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
810420.000	Waste and scrap	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
810430.000	Raspings, turnings and granules, graded according to size; powders	3.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
810490.000	Other	3.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

TARIFF SCHEDULE OF JAPAN (HS2012)

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
81.05	Cobalt mattes and other intermediate products of cobalt metallurgy; cobalt and articles thereof, including waste and scrap																								
810520.000	Cobalt mattes and other intermediate products of cobalt metallurgy; unwrought cobalt; powders	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
810530.000	Waste and scrap	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
810590.000	Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
81.06																									
810600.000	Bismuth and articles thereof, including waste and scrap	3.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
81.07	Cadmium and articles thereof, including waste and scrap																								
810720.000	Unwrought cadmium; powders	3.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
810730.000	Waste and scrap	3.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
810790.000	Other	3.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
81.08	Titanium and articles thereof, including waste and scrap																								
8108.20	Unwrought titanium; powders																								
810820.010	1 Titanium-niobium alloys	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
810820.090	2 Other	3.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
8108.30	Waste and scrap																								
810830.010	1 Titanium-niobium alloys	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
810830.090	2 Other	3.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

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Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
8108.90	Other																								
810890.010	1 Of titanium-niobium alloys	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
810890.090	2 Other	3.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
81.09	Zirconium and articles thereof, including waste and scrap																								
810920.000	Unwrought zirconium; powders	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
810930.000	Waste and scrap	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
810990.000	Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
81.10	Antimony and articles thereof, including waste and scrap																								
811010.000	Unwrought antimony; powders	8.80 yen/kg	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
811020.000	Waste and scrap	8.80 yen/kg	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
811090.000	Other	8.80 yen/kg	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
81.11																									
811100.000	Manganese and articles thereof, including waste and scrap	3.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
81.12	Beryllium, chromium, germanium, vanadium, gallium, hafnium, indium, niobium (columbium), rhenium and thallium, and articles of these metals, including waste and scrap																								
	Beryllium																								
811212.000	Unwrought; powders	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
811213.000	Waste and scrap	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
811219.000	Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

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Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
	Chromium																								
811221.000	Unwrought; powders	3.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
811222.000	Waste and scrap	3.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
811229.000	Other	3.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Thallium																								
811251.000	Unwrought; powders	3.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
811252.000	Waste and scrap	3.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
811259.000	Other	3.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Other																								
8112.92	Unwrought; waste and scrap; powders																								
811292.100	1 Of indium	2.5%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
811292.200	2 Of vanadium	3.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	3 Other																								
811292.910	- Of germanium	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
811292.990	- Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
8112.99	Other																								
811299.100	1 Of niobium-titanium alloys	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
811299.200	2 Of germanium	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

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Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
	3 Other																								
811299.910	- Of vanadium	3.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
811299.990	- Other	3.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
81.13																									
811300.000	Cermets and articles thereof , including waste and scrap	3.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

TARIFF SCHEDULE OF JAPAN (HS2012)

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
	Chapter 82 Tools, implements, cutlery, spoons and forks, of base metal; parts thereof of base metal																								
82.01	Hand tools, the following : spades, shovels, mattocks, picks, hoes, forks and rakes; axes, bill hooks and similar hewing tools; secateurs and pruners of any kind; scythes, sickles, hay knives, hedge shears, timber wedges and other tools of a kind used in agriculture, horticulture or forestry																								
820110.000	Spades and shovels	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
820130.000	Mattocks, picks, hoes and rakes	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
820140.000	Axes, bill hooks and similar hewing tools	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
820150.000	Secateurs and similar one-handed pruners and shears (including poultry shears)	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
820160.000	Hedge shears, two-handed pruning shears and similar two-handed shears	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
820190.000	Other hand tools of a kind used in agriculture, horticulture or forestry	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
82.02	Hand saws; blades for saws of all kinds (including slitting, slotting or toothless saw blades)																								
820210.000	Hand saws	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
820220.000	Band saw blades	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Circular saw blades (including slitting or slotting saw blades)																								
820231.000	With working part of steel	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
820239.000	Other, including parts	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
820240.000	Chain saw blades	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

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Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
	Other saw blades																								
8202.91	Straight saw blades, for working metal																								
820291.010	- Blades for machine saws, other than hacksaw blades	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
820291.020	- Hacksaw blades of a thickness not less than 0.68 mm	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
820291.090	- Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
820299.000	Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
82.03	Files, rasps, pliers (including cutting pliers), pincers, tweezers, metal cutting shears, pipe-cutters, bolt croppers, perforating punches and similar hand tools																								
820310.000	Files, rasps and similar tools	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
820320.000	Pliers (including cutting pliers), pincers, tweezers and similar tools	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
820330.000	Metal cutting shears and similar tools	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
820340.000	Pipe-cutters, bolt croppers, perforating punches and similar tools	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
82.04	Hand-operated spanners and wrenches (including torque meter wrenches but not including tap wrenches); interchangeable spanner sockets, with or without handles																								
	Hand-operated spanners and wrenches																								
820411.000	Non-adjustable	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
820412.000	Adjustable	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
820420.000	Interchangeable spanner sockets, with or without handles	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

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Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
82.05	Hand tools (including glaziers' diamonds), not elsewhere specified or included; blow lamps; vices, clamps and the like, other than accessories for and parts of, machine tools; anvils; portable forges; hand or pedal-operated grinding wheels with frameworks																								
820510.000	Drilling, threading or tapping tools	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
820520.000	Hammers and sledge hammers	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
820530.000	Planes, chisels, gouges and similar cutting tools for working wood	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
820540.000	Screwdrivers	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Other hand tools (including glaziers' diamonds)																								
820551.000	Household tools	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
820559.000	Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
820560.000	Blow lamps	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
820570.000	Vices, clamps and the like	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
820590.000	Other, including sets of articles of two or more of subheadings of this heading	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
82.06																									
820600.000	Tools of two or more of the headings 82.02 to 82.05, put up in sets for retail sale.	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
82.07	Interchangeable tools for hand tools, whether or not power-operated, or for machine-tools (for example, for pressing, stamping, punching, tapping, threading, drilling, boring, broaching, milling, turning or screw driving), including dies for drawing or extruding metal, and rock drilling or earth boring tools																								

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Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
	Rock drilling or earth boring tools																								
820713.000	With working part of cermets	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
820719.000	Other, including parts	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
820720.000	Dies for drawing or extruding metal	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
820730.000	Tools for pressing, stamping or punching	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
820740.000	Tools for tapping or threading	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
8207.50	Tools for drilling, other than for rock drilling																								
820750.010	- Of high speed steel	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
820750.090	- Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
820760.000	Tools for boring or broaching	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
8207.70	Tools for milling																								
820770.010	- Of high speed steel	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
820770.090	- Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
820780.000	Tools for turning	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
8207.90	Other interchangeable tools																								
820790.010	- With working part of diamond	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
820790.090	- Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
82.08	Knives and cutting blades, for machines or for mechanical appliances																								

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820810.000	For metal working	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
820820.000	For wood working	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
820830.000	For kitchen appliances or for machines used by the food industry	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
820840.000	For agricultural, horticultural or forestry machines	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
820890.000	Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
82.09																									
8209.00	Plates, sticks, tips and the like for tools, unmounted, of cermets																								
820900.010	- Throw away tips	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
820900.090	- Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
82.10																									
821000.000	Hand-operated mechanical appliances, weighing 10kg or less, used in the preparation, conditioning or serving of food or drink.	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
82.11	Knives with cutting blades, serrated or not (including pruning knives), other than knives of heading 82.08, and blades therefor																								
821110.000	Sets of assorted articles	3.7%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Other																								
821191.000	Table knives having fixed blades	3.7%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
821192.000	Other knives having fixed blades	3.7%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

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821193.000	Knives having other than fixed blades	3.7%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
821194.000	Blades	3.1%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
821195.000	Handles of base metal	3.7%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
82.12	Razors and razor blades (including razor blade blanks in strips)																								
8212.10	Razors																								
821210.010	- Safety razors, with or without blades therefor	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
821210.090	- Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
8212.20	Safety razor blades, including razor blade blanks in strips																								
821220.100	- In strips	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
821220.200	- Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
821290.000	Other parts	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
82.13																									
821300.000	Scissors, tailors' shears and similar shears, and blades therefor.	3.7%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
82.14	Other articles of cutlery (for example, hair clippers, butchers' or kitchen cleavers, choppers and mincing knives, paper knives); manicure or pedicure sets and instruments (including nail files)																								
821410.000	Paper knives, letter openers, erasing knives, pencil sharpeners and blades therefor	3.7%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
821420.000	Manicure or pedicure sets and instruments (including nail files)	3.9%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

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821490.000	Other	3.7%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
82.15	Spoons, forks, ladles, skimmers, cake-servers, fish-knives, butter-knives, sugar tongs and similar kitchen or tableware																								
821510.000	Sets of assorted articles containing at least one article plated with precious metal	3.9%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
821520.000	Other sets of assorted articles	3.9%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Other																								
821591.000	Plated with precious metal	4.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
821599.000	Other	3.9%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

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	Chapter 83 Miscellaneous articles of base metal																								
83.01	Padlocks and locks (key, combination or electrically operated), of base metal; clasps and frames with clasps, incorporating locks, of base metal; keys for any of the foregoing articles, of base metal																								
830110.000	Padlocks	2.7%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
830120.000	Locks of a kind used for motor vehicles	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
830130.000	Locks of a kind used for furniture	2.7%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
830140.000	Other locks	2.7%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
830150.000	Clasps and frames with clasps, incorporating locks	2.7%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
830160.000	Parts	2.7%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
830170.000	Keys presented separately	2.7%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
83.02	Base metal mountings, fittings and similar articles suitable for furniture, doors, staircases, windows, blinds, coachwork, saddlery, trunks, chests, caskets or the like; base metal hat-racks, hat-pegs, brackets and similar fixtures; castors with mountings of base metal; automatic door closers of base metal																								
830210.000	Hinges	2.7%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
830220.000	Castors	2.7%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
830230.000	Other mountings, fittings and similar articles suitable for motor vehicles	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Other mountings, fittings and similar articles																								
830241.000	Suitable for buildings	2.7%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
830242.000	Other, suitable for furniture	2.7%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

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830249.000	Other	2.7%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
830250.000	Hat-racks, hat-pegs, brackets and similar fixtures	2.7%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
830260.000	Automatic door closers	2.7%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
83.03																									
830300.000	Armoured or reinforced safes, strong-boxes and doors and safe deposit lockers for strong-rooms, cash or deed boxes and the like, of base metal.	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
83.04																									
830400.000	Filing cabinets, card-index cabinets, paper trays, paper rests, pen trays, office-stamp stands and similar office or desk equipment, of base metal, other than office furniture of heading 94.03.	3.1%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
83.05	Fittings for loose-leaf binders or files, letter clips, letter corners, paper clips, indexing tags and similar office articles, of base metal; staples in strips (for example, for offices, upholstery, packaging), of base metal																								
830510.000	Fittings for loose-leaf binders or files	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
830520.000	Staples in strips	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
830590.000	Other, including parts	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
83.06	Bells, gongs and the like, non-electric, of base metal; statuettes and other ornaments, of base metal; photograph, picture or similar frames, of base metal; mirrors of base metal																								
830610.000	Bells, gongs and the like	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Statuettes and other ornaments																								
830621.000	Plated with precious metal	3.1%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

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830629.000	Other	3.1%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
830630.000	Photograph, picture or similar frames; mirrors	3.1%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
83.07	Flexible tubing of base metal, with or without fittings																								
830710.000	Of iron or steel	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
830790.000	Of other base metal	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
83.08	Clasps, frames with clasps, buckles, buckle-clasps, hooks, eyes, eyelets and the like, of base metal, of a kind used for clothing, footwear, awnings, handbags, travel goods or other made up articles; tubular or bifurcated rivets, of base metal; beads and spangles, of base metal																								
830810.000	Hooks, eyes and eyelets	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
830820.000	Tubular or bifurcated rivets	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
8308.90	Other, including parts																								
830890.100	1 Beads and spangles, plated with precious metal	5.3%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
830890.200	2 Other	3.1%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
83.09	Stoppers, caps and lids (including crown corks, screw caps and pouring stoppers), capsules for bottles, threaded bungs, bung covers, seals and other packing accessories, of base metal																								
830910.000	Crown corks	2.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
830990.000	Other	2.5%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
83.10																									
831000.000	Sign-plates, name-plates, address-plates and similar plates, numbers, letters and other symbols, of base metal, excluding those of heading 94.05.	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

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83.11	Wire, rods, tubes, plates, electrodes and similar products, of base metal or of metal carbides, coated or cored with flux material, of a kind used for soldering, brazing, welding or deposition of metal or of metal carbides; wire and rods, of agglomerated base metal powder, used for metal spraying																								
831110.000	Coated electrodes of base metal, for electric arc-welding	3.3%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
831120.000	Cored wire of base metal, for electric arc-welding	3.3%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
831130.000	Coated rods and cored wire, of base metal, for soldering, brazing or welding by flame	3.3%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
831190.000	Other	3.9%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

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Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
	SECTION XVI MACHINERY AND MECHANICAL APPLIANCES; ELECTRICAL EQUIPMENT; PARTS THEREOF; SOUND RECORDERS AND REPRODUCERS, TELEVISION IMAGE AND SOUND RECORDERS AND REPRODUCERS, AND PARTS AND ACCESSORIES OF SUCH ARTICLES																								
	Chapter 84 Nuclear reactors, boilers, machinery and mechanical appliances; parts thereof																								
84.01	Nuclear reactors; fuel elements (cartridges), non-irradiated, for nuclear reactors; machinery and apparatus for isotopic separation																								
840110.000	Nuclear reactors	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
840120.000	Machinery and apparatus for isotopic separation, and parts thereof	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
840130.000	Fuel elements (cartridges), non-irradiated	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
840140.000	Parts of nuclear reactors	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
84.02	Steam or other vapour generating boilers (other than central heating hot water boilers capable also of producing low pressure steam); super-heated water boilers																								
	Steam or other vapour generating boilers																								
840211.000	Watertube boilers with a steam production exceeding 45 t per hour	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
840212.000	Watertube boilers with a steam production not exceeding 45 t per hour	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
840219.000	Other vapour generating boilers, including hybrid boilers	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
840220.000	Super-heated water boilers	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
840290.000	Parts	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
84.03	Central heating boilers other than those of heading 84.02																								
840310.000	Boilers	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

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Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
840390.000	Parts	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
84.04	Auxiliary plant for use with boilers of heading 84.02 or 84.03 (for example, economisers, super-heaters, soot removers, gas recoverers); condensers for steam or other vapour power units																								
840410.000	Auxiliary plant for use with boilers of heading 84.02 or 84.03	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
840420.000	Condensers for steam or other vapour power units	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
840490.000	Parts	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
84.05	Producer gas or water gas generators, with or without their purifiers; acetylene gas generators and similar water process gas generators, with or without their purifiers																								
840510.000	Producer gas or water gas generators, with or without their purifiers; acetylene gas generators and similar water process gas generators, with or without their purifiers	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
840590.000	Parts	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
84.06	Steam turbines and other vapour turbines																								
840610.000	Turbines for marine propulsion	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Other turbines																								
840681.000	Of an output exceeding 40 MW	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
840682.000	Of an output not exceeding 40 MW	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
840690.000	Parts	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
84.07	Spark-ignition reciprocating or rotary internal combustion piston engines																								
840710.000	Aircraft engines	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

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Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
	Marine propulsion engines																								
840721.000	Outboard motors	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
840729.000	Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Reciprocating piston engines of a kind used for the propulsion of vehicles of Chapter 87																								
840731.000	Of a cylinder capacity not exceeding 50 cc	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
840732.000	Of a cylinder capacity exceeding 50 cc but not exceeding 250 cc	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
840733.000	Of a cylinder capacity exceeding 250 cc but not exceeding 1,000 cc	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
840734.000	Of a cylinder capacity exceeding 1,000 cc	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
840790.000	Other engines	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
84.08	Compression-ignition internal combustion piston engines (diesel or semi-diesel engines)																								
840810.000	Marine propulsion engines	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
840820.000	Engines of a kind used for the propulsion of vehicles of Chapter 87	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
8408.90	Other engines																								
	- For land, with a rating of not more than 500 PS; for works trucks of heading 84.27																								
840890.011	-- With a rating of not more than 100 PS	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
840890.019	-- With a rating of more than 100 PS	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
	- Other																								
840890.091	-- For land	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
840890.099	-- Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
84.09	Parts suitable for use solely or principally with the engines of heading 84.07 or 84.08																								
840910.000	For aircraft engines	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Other																								
8409.91	Suitable for use solely or principally with spark-ignition internal combustion piston engines																								
840991.010	- For motor vehicles	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
840991.090	- Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
8409.99	Other																								
840999.010	- For motor vehicles	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
840999.090	- Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
84.10	Hydraulic turbines, water wheels, and regulators therefor																								
	Hydraulic turbines and water wheels																								
841011.000	Of a power not exceeding 1,000 kW	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
841012.000	Of a power exceeding 1,000 kW but not exceeding 10,000 kW	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
841013.000	Of a power exceeding 10,000 kW	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

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Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
841090.000	Parts, including regulators	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
84.11	Turbo-jets, turbo-propellers and other gas turbines																								
	Turbo-jets																								
841111.000	Of a thrust not exceeding 25 kN	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
841112.000	Of a thrust exceeding 25 kN	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Turbo-propellers																								
841121.000	Of a power not exceeding 1,100 kW	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
841122.000	Of a power exceeding 1,100 kW	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Other gas turbines																								
8411.81	Of a power not exceeding 5,000 kW																								
841181.010	- For aircraft	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
841181.090	- Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
841182.000	Of a power exceeding 5,000 kW	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Parts																								
841191.000	Of turbo-jets or turbo-propellers	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
8411.99	Other																								
841199.010	- For aircraft	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
841199.090	- Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

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Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
84.12	Other engines and motors																								
841210.000	Reaction engines other than turbo-jets	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Hydraulic power engines and motors																								
841221.000	Linear acting (cylinders)	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
841229.000	Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Pneumatic power engines and motors																								
841231.000	Linear acting (cylinders)	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
841239.000	Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
841280.000	Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
8412.90	Parts																								
841290.010	- For hydraulic power engines and motors	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	- Other																								
841290.021	-- For aircraft	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
841290.029	-- Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
84.13	Pumps for liquids, whether or not fitted with a measuring device; liquid elevators																								
	Pumps fitted or designed to be fitted with a measuring device																								
841311.000	Pumps for dispensing fuel or lubricants, of the type used in filling-stations or in garages	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

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Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
841319.000	Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
841320.000	Hand pumps, other than those of subheading 8413.11 or 8413.19	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
8413.30	Fuel, lubricating or cooling medium pumps for internal combustion piston engines																								
841330.010	- Gear pumps, vane pumps and screw pumps, excluding oil hydraulic pumps	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
841330.020	- Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
841340.000	Concrete pumps	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
8413.50	Other reciprocating positive displacement pumps																								
841350.010	- Oil hydraulic pumps	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
841350.090	- Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
8413.60	Other rotary positive displacement pumps																								
	- Oil hydraulic pumps																								
841360.011	-- Of gear or vane type, for power-assisted steering gears of motor vehicles for the transport of persons of heading 87.03	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
841360.019	-- Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	- Other																								
841360.091	-- Gear pumps, vane pumps and screw pumps	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
841360.099	-- Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
8413.70	Other centrifugal pumps																								

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Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
841370.010	- Volute pumps	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
841370.090	- Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Other pumps; liquid elevators																								
841381.000	Pumps	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
841382.000	Liquid elevators	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Parts																								
841391.000	Of pumps	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
841392.000	Of liquid elevators	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
84.14	Air or vacuum pumps, air or other gas compressors and fans; ventilating or recycling hoods incorporating a fan, whether or not fitted with filters																								
841410.000	Vacuum pumps	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
841420.000	Hand- or foot-operated air pumps	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
8414.30	Compressors of a kind used in refrigerating equipment																								
841430.010	- Of a weight not exceeding 1,000 kg, other than reciprocating type	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
841430.090	- Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
841440.000	Air compressors mounted on a wheeled chassis for towing	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Fans																								
8414.51	Table, floor, wall, window, ceiling or roof fans, with a self-contained electric motor of an output not exceeding 125 W																								

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Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
841451.010	- Electric fans, other than a built-in dry battery type	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
841451.020	- Ventilation fans, of a circle not more than 50 cm in a diameter drawn with the top of fans	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
841451.090	- Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
8414.59	Other																								
841459.010	- Exhaust gas turbo chargers for motor vehicles	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	- Other																								
841459.021	-- Exhaust gas turbo chargers for compression-ignition internal combustion piston engines	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
841459.029	-- Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
841460.000	Hoods having a maximum horizontal side not exceeding 120 cm	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
8414.80	Other																								
	- Air or other gas compressors, of a weight not exceeding 1,000 kg																								
841480.011	-- Of reciprocating type	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
841480.019	-- Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	- Other																								
841480.091	-- Air pumps	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
841480.093	-- Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
8414.90	Parts																								

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Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
841490.010	- Of fans of subheading 8414.51 or of exhaust gas turbo chargers for motor vehicles	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	- Other																								
841490.091	-- Of air or vacuum pumps, or of air or other gas compressors	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
841490.099	-- Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
84.15	Air conditioning machines, comprising a motor-driven fan and elements for changing the temperature and humidity, including those machines in which the humidity cannot be separately regulated																								
8415.10	Window or wall types, self-contained or “split-system”																								
841510.010	- With a rating of electric power consumption for cooling not exceeding 3 kW	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
841510.090	- Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
841520.000	Of a kind used for persons, in motor vehicles	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Other																								
8415.81	Incorporating a refrigerating unit and a valve for reversal of the cooling/heat cycle (reversible heat pumps)																								
841581.019	- With a rating of electric power consumption for cooling not exceeding 3 kW	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
841581.090	- Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
8415.82	Other, incorporating a refrigerating unit																								
841582.019	- With a rating of electric power consumption for cooling not exceeding 3 kW	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
	- Other																								
841582.021	-- Of compression and package type	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
841582.029	-- Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
8415.83	Not incorporating a refrigerating unit																								
841583.091	- With a rating of electric power consumption for cooling not exceeding 3 kW	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
841583.099	- Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
8415.90	Parts																								
841590.010	- For motor vehicles	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
841590.090	- Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
84.16	Furnace burners for liquid fuel, for pulverised solid fuel or for gas; mechanical stokers, including their mechanical grates, mechanical ash dischargers and similar appliances																								
841610.000	Furnace burners for liquid fuel	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
841620.000	Other furnace burners, including combination burners	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
841630.000	Mechanical stokers, including their mechanical grates, mechanical ash dischargers and similar appliances	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
841690.000	Parts	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
84.17	Industrial or laboratory furnaces and ovens, including incinerators, non-electric																								
841710.000	Furnaces and ovens for the roasting, melting or other heat-treatment of ores, pyrites or of metals	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

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Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
841720.000	Bakery ovens, including biscuit ovens	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
841780.000	Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
841790.000	Parts	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
84.18	Refrigerators, freezers and other refrigerating or freezing equipment, electric or other; heat pumps other than air conditioning machines of heading 84.15																								
841810.000	Combined refrigerator-freezers, fitted with separate external doors	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Refrigerators, household type																								
841821.000	Compression-type	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
841829.000	Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
8418.30	Freezers of the chest type, not exceeding 800 l capacity																								
841830.010	- Of a capacity of not more than 400 l	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
841830.090	- Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
841840.000	Freezers of the upright type, not exceeding 900 l capacity	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
8418.50	Other furniture (chests, cabinets, display counters, show-cases and the like) for storage and display, incorporating refrigerating or freezing equipment																								
841850.010	- Of a capacity of not more than 800 l (400 l in case of those specialized for freezing)	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
841850.090	- Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Other refrigerating or freezing equipment; heat pumps																								

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
8418.61	Heat pumps other than air conditioning machines of heading 84.15																								
841861.010	- Of a weight not more than 100 kg	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
841861.090	- Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
8418.69	Other																								
841869.010	- Refrigerators and freezers	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
841869.020	- Ice cream freezers and ice making machines	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	- Other																								
841869.091	-- Refrigerating or freezing equipment, not exceeding 100 kg in weight	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
841869.099	-- Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Parts																								
841891.000	Furniture designed to receive refrigerating or freezing equipment	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
841899.000	Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
84.19	Machinery, plant or laboratory equipment, whether or not electrically heated (excluding furnaces, ovens and other equipment of heading 85.14), for the treatment of materials by a process involving a change of temperature such as heating, cooking, roasting, distilling, rectifying, sterilising, pasteurising, steaming, drying, evaporating, vaporising, condensing or cooling, other than machinery or plant of a kind used for domestic purposes; instantaneous or storage water heaters, non-electric																								
	Instantaneous or storage water heaters, non-electric																								
841911.000	Instantaneous gas water heaters	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

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Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
841919.000	Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
841920.000	Medical, surgical or laboratory sterilisers	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Dryers																								
841931.000	For agricultural products	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
841932.000	For wood, paper pulp, paper or paperboard	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
841939.000	Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
841940.000	Distilling or rectifying plant	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
841950.000	Heat exchange units	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
841960.000	Machinery for liquefying air or other gases	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Other machinery, plant and equipment																								
841981.000	For making hot drinks or for cooking or heating food	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
841989.000	Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
841990.000	Parts	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
84.20	Calendering or other rolling machines, other than for metals or glass, and cylinders therefor																								
842010.000	Calendering or other rolling machines	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Parts																								
842091.000	Cylinders	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
842099.000	Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

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Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
84.21	Centrifuges, including centrifugal dryers; filtering or purifying machinery and apparatus, for liquids or gases																								
	Centrifuges, including centrifugal dryers																								
842111.000	Cream separators	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
842112.000	Clothes-dryers	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
842119.000	Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Filtering or purifying machinery and apparatus for liquids																								
842121.000	For filtering or purifying water	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
842122.000	For filtering or purifying beverages other than water	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
8421.23	Oil or petrol-filters for internal combustion engines																								
842123.010	- For motor vehicles	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
842123.090	- Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
8421.29	Other																								
842129.010	- For motor vehicles	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
842129.090	- Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Filtering or purifying machinery and apparatus for gases																								
842131.000	Intake air filters for internal combustion engines	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
8421.39	Other																								
842139.010	- Air filtering or purifying machinery, other than a dry battery type	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

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Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
842139.090	- Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Parts																								
842191.000	Of centrifuges, including centrifugal dryers	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
8421.99	Other																								
842199.010	- For motor vehicles	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
842199.090	- Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
84.22	Dish washing machines; machinery for cleaning or drying bottles or other containers; machinery for filling, closing, sealing or labelling bottles, cans, boxes, bags or other containers; machinery for capsuling bottles, jars, tubes and similar containers; other packing or wrapping machinery (including heat-shrink wrapping machinery); machinery for aerating beverages																								
	Dish washing machines																								
842211.000	Of the household type	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
842219.000	Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
842220.000	Machinery for cleaning or drying bottles or other containers	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
8422.30	Machinery for filling, closing, sealing, or labelling bottles, cans, boxes, bags or other containers; machinery for capsuling bottles, jars, tubes and similar containers; machinery for aerating beverages																								
842230.020	- Filling machines equipped with forming devices for containers	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
842230.090	- Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
8422.40	Other packing or wrapping machinery (including heat-shrink wrapping machinery)																								

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
842240.010	- Automatic wrapping machines	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
842240.090	- Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
842290.000	Parts	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
84.23	Weighing machinery (excluding balances of a sensitivity of 5 cg or better), including weight operated counting or checking machines; weighing machine weights of all kinds																								
842310.000	Personal weighing machines, including baby scales; household scales	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
842320.000	Scales for continuous weighing of goods on conveyors	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
842330.000	Constant weight scales and scales for discharging a predetermined weight of material into a bag or container, including hopper scales	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Other weighing machinery																								
842381.000	Having a maximum weighing capacity not exceeding 30 kg	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
842382.000	Having a maximum weighing capacity exceeding 30 kg but not exceeding 5,000 kg	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
842389.000	Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
842390.000	Weighing machine weights of all kinds; parts of weighing machinery	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
84.24	Mechanical appliances (whether or not hand-operated) for projecting, dispersing or spraying liquids or powders; fire extinguishers, whether or not charged; spray guns and similar appliances; steam or sand blasting machines and similar jet projecting machines																								
842410.000	Fire extinguishers, whether or not charged	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
842420.000	Spray guns and similar appliances	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

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Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
842430.000	Steam or sand blasting machines and similar jet projecting machines	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Other appliances																								
842481.000	Agricultural or horticultural	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
8424.89	Other																								
842489.010	- Pneumatic machines	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
842489.090	- Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
8424.90	Parts																								
842490.010	- Fire extinguishers, spray guns, steam or sand blasting machines and similar jet projecting machines	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
842490.090	- Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
84.25	Pulley tackle and hoists other than skip hoists; winches and capstans; jacks																								
	Pulley tackle and hoists other than skip hoists or hoists of a kind used for raising vehicles																								
842511.000	Powered by electric motor	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
842519.000	Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Winches; capstans																								
842531.000	Powered by electric motor	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
842539.000	Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Jacks; hoists of a kind used for raising vehicles																								

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
842541.000	Built-in jacking systems of a type used in garages	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
842542.000	Other jacks and hoists, hydraulic	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
842549.000	Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
84.26	Ships' derricks; cranes, including cable cranes; mobile lifting frames, straddle carriers and works trucks fitted with a crane																								
	Overhead travelling cranes, transporter cranes, gantry cranes, bridge cranes, mobile lifting frames and straddle carriers																								
842611.000	Overhead travelling cranes on fixed support	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
842612.000	Mobile lifting frames on tyres and straddle carriers	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
842619.000	Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
842620.000	Tower cranes	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
842630.000	Portal or pedestal jib cranes	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Other machinery, self-propelled																								
842641.000	On tyres	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
842649.000	Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Other machinery																								
842691.000	Designed for mounting on road vehicles	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
842699.000	Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
84.27	Fork-lift trucks; other works trucks fitted with lifting or handling equipment																								

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
842710.000	Self-propelled trucks powered by an electric motor	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
842720.000	Other self-propelled trucks	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
842790.000	Other trucks	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
84.28	Other lifting, handling, loading or unloading machinery (for example, lifts, escalators, conveyors, teleferics)																								
842810.000	Lifts and skip hoists	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
842820.000	Pneumatic elevators and conveyors	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Other continuous-action elevators and conveyors, for goods or materials																								
842831.000	Specially designed for underground use	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
842832.000	Other, bucket type	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
842833.000	Other, belt type	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
842839.000	Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
842840.000	Escalators and moving walkways	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
842860.000	Teleferics, chair-lifts, ski-draglines; traction mechanisms for funiculars	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
842890.000	Other machinery	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
84.29	Self-propelled bulldozers, angledozers, graders, levellers, scrapers, mechanical shovels, excavators, shovel loaders, tamping machines and road rollers																								
	Bulldozers and angledozers																								
842911.000	Track laying	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

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Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
842919.000	Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
842920.000	Graders and levellers	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
842930.000	Scrapers	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
842940.000	Tamping machines and road rollers	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Mechanical shovels, excavators and shovel loaders																								
842951.000	Front-end shovel loaders	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
842952.000	Machinery with a 360° revolving superstructure	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
842959.000	Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
84.30	Other moving, grading, levelling, scraping, excavating, tamping, compacting, extracting or boring machinery, for earth, minerals or ores; pile-drivers and pile-extractors; snow-ploughs and snow-blowers																								
843010.000	Pile-drivers and pile-extractors	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
843020.000	Snow-ploughs and snow-blowers	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Coal or rock cutters and tunnelling machinery																								
843031.000	Self-propelled	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
843039.000	Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Other boring or sinking machinery																								
843041.000	Self-propelled	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
843049.000	Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

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843050.000	Other machinery, self-propelled	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Other machinery, not self-propelled																								
843061.000	Tamping or compacting machinery	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
843069.000	Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
84.31	Parts suitable for use solely or principally with the machinery of headings 84.25 to 84.30																								
843110.000	Of machinery of heading 84.25	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
843120.000	Of machinery of heading 84.27	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Of machinery of heading 84.28																								
843131.000	Of lifts, skip hoists or escalators	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
843139.000	Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Of machinery of heading 84.26, 84.29 or 84.30																								
843141.000	Buckets, shovels, grabs and grips	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
843142.000	Bulldozer or angledozer blades	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
843143.000	Parts for boring or sinking machinery of subheading 8430.41 or 8430.49	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
8431.49	Other																								
843149.010	- Of machinery of heading 84.26	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
843149.020	- Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

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84.32	Agricultural, horticultural or forestry machinery for soil preparation or cultivation; lawn or sports-ground rollers																								
843210.000	Ploughs	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Harrows, scarifiers, cultivators, weeders and hoes																								
843221.000	Disc harrows	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
843229.000	Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
843230.000	Seeders, planters and transplanters	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
843240.000	Manure spreaders and fertiliser distributors	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
843280.000	Other machinery	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
843290.000	Parts	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
84.33	Harvesting or threshing machinery, including straw or fodder balers; grass or hay mowers; machines for cleaning, sorting or grading eggs, fruit or other agricultural produce, other than machinery of heading 84.37																								
	Mowers for lawns, parks or sports-grounds																								
843311.000	Powered, with the cutting device rotating in a horizontal plane	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
843319.000	Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
843320.000	Other mowers, including cutter bars for tractor mounting	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
843330.000	Other haymaking machinery	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
843340.000	Straw or fodder balers, including pick-up balers	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Other harvesting machinery; threshing machinery																								

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843351.000	Combine harvester-threshers	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
843352.000	Other threshing machinery	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
843353.000	Root or tuber harvesting machines	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
843359.000	Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
843360.000	Machines for cleaning, sorting or grading eggs, fruit or other agricultural produce	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
843390.000	Parts	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
84.34	Milking machines and dairy machinery																								
843410.000	Milking machines	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
843420.000	Dairy machinery	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
843490.000	Parts	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
84.35	Presses, crushers and similar machinery used in the manufacture of wine, cider, fruit juices or similar beverages																								
843510.000	Machinery	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
843590.000	Parts	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
84.36	Other agricultural, horticultural, forestry, poultry-keeping or bee-keeping machinery, including germination plant fitted with mechanical or thermal equipment; poultry incubators and brooders																								
843610.000	Machinery for preparing animal feeding stuffs	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Poultry-keeping machinery; poultry incubators and brooders																								
843621.000	Poultry incubators and brooders	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

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843629.000	Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
843680.000	Other machinery	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Parts																								
843691.000	Of poultry-keeping machinery or poultry incubators and brooders	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
843699.000	Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
84.37	Machines for cleaning, sorting or grading seed, grain or dried leguminous vegetables; machinery used in the milling industry or for the working of cereals or dried leguminous vegetables, other than farm-type machinery																								
843710.000	Machines for cleaning, sorting or grading seed, grain or dried leguminous vegetables	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
843780.000	Other machinery	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
843790.000	Parts	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
84.38	Machinery, not specified or included elsewhere in this Chapter, for the industrial preparation or manufacture of food or drink, other than machinery for the extraction or preparation of animal or fixed vegetable fats or oils																								
843810.000	Bakery machinery and machinery for the manufacture of macaroni, spaghetti or similar products	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
843820.000	Machinery for the manufacture of confectionery, cocoa or chocolate	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
843830.000	Machinery for sugar manufacture	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
843840.000	Brewery machinery	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
843850.000	Machinery for the preparation of meat or poultry	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
843860.000	Machinery for the preparation of fruits, nuts or vegetables	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
843880.000	Other machinery	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
843890.000	Parts	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
84.39	Machinery for making pulp of fibrous cellulosic material or for making or finishing paper or paperboard																								
843910.000	Machinery for making pulp of fibrous cellulosic material	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
843920.000	Machinery for making paper or paperboard	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
843930.000	Machinery for finishing paper or paperboard	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Parts																								
843991.000	Of machinery for making pulp of fibrous cellulosic material	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
843999.000	Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
84.40	Book-binding machinery, including book-sewing machines																								
8440.10	Machinery																								
844010.010	- Book-binding machines and book-sewing machines	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
844010.090	- Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
844090.000	Parts	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
84.41	Other machinery for making up paper pulp, paper or paperboard, including cutting machines of all kinds																								
844110.000	Cutting machines	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

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Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
844120.000	Machines for making bags, sacks or envelopes	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
844130.000	Machines for making cartons, boxes, cases, tubes, drums or similar containers, other than by moulding	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
844140.000	Machines for moulding articles in paper pulp, paper or paperboard	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
844180.000	Other machinery	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
844190.000	Parts	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
84.42	Machinery, apparatus and equipment (other than the machine-tools of headings 84.56 to 84.65) for preparing or making plates, cylinders or other printing components; plates, cylinders and other printing components; plates, cylinders and lithographic stones, prepared for printing purposes (for example, planed, grained or polished)																								
844230.000	Machinery, apparatus and equipment	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
844240.000	Parts of the foregoing machinery, apparatus or equipment	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
844250.000	Plates, cylinders and other printing components; plates, cylinders and lithographic stones, prepared for printing purposes (for example, planed, grained or polished)	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
84.43	Printing machinery used for printing by means of plates, cylinders and other printing components of heading 84.42; other printers, copying machines and facsimile machines, whether or not combined; parts and accessories thereof																								
	Printing machinery used for printing by means of plates, cylinders and other printing components of heading 84.42																								
844311.000	Offset printing machinery, reel-fed	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
844312.000	Offset printing machinery, sheet-fed, office type (using sheets with one side not exceeding 22 cm and the other side not exceeding 36 cm in the unfolded state)	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

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Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
844313.000	Other offset printing machinery	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
844314.000	Letterpress printing machinery, reel fed, excluding flexographic printing	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
844315.000	Letterpress printing machinery, other than reel fed, excluding flexographic printing	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
844316.000	Flexographic printing machinery	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
844317.000	Gravure printing machinery	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
844319.000	Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Other printers, copying machines and facsimile machines, whether or not combined																								
8443.31	Machines which perform two or more of the functions of printing, copying or facsimile transmission, capable of connecting to an automatic data processing machine or to a network																								
844331.010	- Performing the function of facsimile transmission, not containing flatbed scanner	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
844331.090	- Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
8443.32	Other, capable of connecting to an automatic data processing machine or to a network																								
844332.010	- Ink-jet printers, printing those of rectangular (including square), solely with one side exceeding 297 mm and the other side exceeding 420 mm, whether or not of papers	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
844332.090	- Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
8443.39	Other																								
	- Copying machinery																								

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Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
844339.011	-- Digital Copiers	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
844339.019	-- Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
844339.090	- Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Parts and accessories																								
844391.000	Parts and accessories of printing machinery used for printing by means of plates, cylinders and other printing components of heading 84.42	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
844399.000	Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
84.44																									
844400.000	Machines for extruding, drawing, texturing or cutting man-made textile materials	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
84.45	Machines for preparing textile fibres; spinning, doubling or twisting machines and other machinery for producing textile yarns; textile reeling or winding (including weft-winding) machines and machines for preparing textile yarns for use on the machines of heading 84.46 or 84.47																								
	Machines for preparing textile fibres																								
844511.000	Carding machines	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
844512.000	Combing machines	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
844513.000	Drawing or roving machines	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
844519.000	Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
844520.000	Textile spinning machines	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
844530.000	Textile doubling or twisting machines	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
844540.000	Textile winding (including weft-winding) or reeling machines	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
844590.000	Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
84.46	Weaving machines (looms)																								
844610.000	For weaving fabrics of a width not exceeding 30 cm	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	For weaving fabrics of a width exceeding 30 cm, shuttle type																								
844621.000	Power looms	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
844629.000	Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
844630.000	For weaving fabrics of a width exceeding 30 cm, shuttleless type	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
84.47	Knitting machines, stitch-bonding machines and machines for making gimped yarn, tulle, lace, embroidery, trimmings, braid or net and machines for tufting																								
	Circular knitting machines																								
844711.000	With cylinder diameter not exceeding 165 mm	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
844712.000	With cylinder diameter exceeding 165 mm	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
844720.000	Flat knitting machines; stitch-bonding machines	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
844790.000	Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
84.48	Auxiliary machinery for use with machines of heading 84.44, 84.45, 84.46 or 84.47 (for example, dobbies, Jacquards, automatic stop motions, shuttle changing mechanisms); parts and accessories suitable for use solely or principally with the machines of this heading or of heading 84.44, 84.45, 84.46 or 84.47 (for example, spindles and spindle flyers, card clothing, combs, extruding nipples, shuttles, healds and heald-frames, hosiery needles)																								

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
	Auxiliary machinery for machines of heading 84.44, 84.45, 84.46 or 84.47																								
844811.000	Dobbies and Jacquards; card reducing, copying, punching or assembling machines for use therewith	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
844819.000	Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
844820.000	Parts and accessories of machines of heading 84.44 or of their auxiliary machinery	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Parts and accessories of machines of heading 84.45 or of their auxiliary machinery																								
844831.000	Card clothing	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
844832.000	Of machines for preparing textile fibres, other than card clothing	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
844833.000	Spindles, spindle flyers, spinning rings and ring travellers	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
844839.000	Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Parts and accessories of weaving machines (looms) or of their auxiliary machinery																								
844842.000	Reeds for looms, healds and heald-frames	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
8448.49	Other																								
844849.010	- Of weaving machines (looms)	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
844849.090	- Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Parts and accessories of machines of heading 84.47 or of their auxiliary machinery																								
8448.51	Sinkers, needles and other articles used in forming stitches																								

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
844851.010	- Hosiery needles	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
844851.020	- Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
844859.000	Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
84.49																									
844900.000	Machinery for the manufacture or finishing of felt or nonwovens in the piece or in shapes, including machinery for making felt hats; blocks for making hats	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
84.50	Household or laundry-type washing machines, including machines which both wash and dry																								
	Machines, each of a dry linen capacity not exceeding 10 kg																								
845011.000	Fully-automatic machines	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
845012.000	Other machines, with built-in centrifugal drier	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
845019.000	Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
845020.000	Machines, each of a dry linen capacity exceeding 10 kg	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
845090.000	Parts	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
84.51	Machinery (other than machines of heading 84.50) for washing, cleaning, wringing, drying, ironing, pressing (including fusing presses), bleaching, dyeing, dressing, finishing, coating or impregnating textile yarns, fabrics or made up textile articles and machines for applying the paste to the base fabric or other support used in the manufacture of floor coverings such as linoleum; machines for reeling, unreeling, folding, cutting or pinking textile fabrics																								
845110.000	Dry-cleaning machines	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Drying machines																								

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Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
845121.000	Each of a dry linen capacity not exceeding 10 kg	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
845129.000	Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
845130.000	Ironing machines and presses (including fusing presses)	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
845140.000	Washing, bleaching or dyeing machines	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
845150.000	Machines for reeling, unreeling, folding, cutting or pinking textile fabrics	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
845180.000	Other machinery	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
845190.000	Parts	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
84.52	Sewing machines, other than book-sewing machines of heading 84.40; furniture, bases and covers specially designed for sewing machines; sewing machine needles																								
845210.000	Sewing machines of the household type	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Other sewing machines																								
8452.21	Automatic units																								
845221.010	- Straight line stitching sewing machines of single needle type	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	- Other																								
845221.021	-- Over-lock sewing machines (overedging sewing machines)	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
845221.029	-- Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
8452.29	Other																								

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845229.010	- Straight line stitching sewing machines of single needle type	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	- Other																								
845229.021	-- Over-lock sewing machines (overedging sewing machines)	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
845229.029	-- Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
845230.000	Sewing machine needles	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
8452.90	Furniture, bases and covers for sewing machines and parts thereof; other parts of sewing machines																								
845290.100	- Furniture, bases and covers for sewing machines and parts thereof	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	- Other parts of sewing machines																								
845290.010	-- Of machines of the household type	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
845290.090	-- Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
84.53	Machinery for preparing, tanning or working hides, skins or leather or for making or repairing footwear or other articles of hides, skins or leather, other than sewing machines																								
845310.000	Machinery for preparing, tanning or working hides, skins or leather	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
845320.000	Machinery for making or repairing footwear	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
845380.000	Other machinery	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
845390.000	Parts	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
84.54	Converters, ladles, ingot moulds and casting machines, of a kind used in metallurgy or in metal foundries																								

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
845410.000	Converters	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
845420.000	Ingot moulds and ladles	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
845430.000	Casting machines	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
845490.000	Parts	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
84.55	Metal-rolling mills and rolls therefor																								
845510.000	Tube mills	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Other rolling mills																								
845521.000	Hot or combination hot and cold	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
845522.000	Cold	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
845530.000	Rolls for rolling mills	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
845590.000	Other parts	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
84.56	Machine-tools for working any material by removal of material, by laser or other light or photon beam, ultrasonic, electro-discharge, electro-chemical, electron beam, ionic-beam or plasma arc processes; water-jet cutting machines																								
845610.000	Operated by laser or other light or photon beam processes	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
845620.000	Operated by ultrasonic processes	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
8456.30	Operated by electro-discharge processes																								
	- Numerically controlled																								
845630.011	-- Wire electrical discharge machines	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
845630.019	-- Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
845630.090	- Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
845690.000	Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
84.57	Machining centres, unit construction machines (single station) and multi-station transfer machines, for working metal																								
845710.000	Machining centres	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
845720.000	Unit construction machines (single station)	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
845730.000	Multi-station transfer machines	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
84.58	Lathes (including turning centres) for removing metal																								
	Horizontal lathes																								
845811.000	Numerically controlled	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
845819.000	Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Other lathes																								
845891.000	Numerically controlled	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
845899.000	Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
84.59	Machine-tools (including way-type unit head machines) for drilling, boring, milling, threading or tapping by removing metal, other than lathes (including turning centres) of heading 84.58																								
845910.000	Way-type unit head machines	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Other drilling machines																								

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Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
845921.000	Numerically controlled	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
845929.000	Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Other boring-milling machines																								
845931.000	Numerically controlled	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
845939.000	Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
845940.000	Other boring machines	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Milling machines, knee-type																								
845951.000	Numerically controlled	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
845959.000	Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Other milling machines																								
845961.000	Numerically controlled	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
845969.000	Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
845970.000	Other threading or tapping machines	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
84.60	Machine-tools for deburring, sharpening, grinding, honing, lapping, polishing or otherwise finishing metal or cermets by means of grinding stones, abrasives or polishing products, other than gear cutting, gear grinding or gear finishing machines of heading 84.61																								
	Flat-surface grinding machines, in which the positioning in any one axis can be set up to an accuracy of at least 0.01 mm																								
846011.000	Numerically controlled	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
846019.000	Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
	Other grinding machines, in which the positioning in any one axis can be set up to an accuracy of at least 0.01 mm																								
846021.000	Numerically controlled	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
846029.000	Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Sharpening (tool or cutter grinding) machines																								
846031.000	Numerically controlled	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
846039.000	Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
846040.000	Honing or lapping machines	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
8460.90	Other																								
846090.020	- Grinding machines	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
846090.090	- Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
84.61	Machine-tools for planing, shaping, slotting, broaching, gear cutting, gear grinding or gear finishing, sawing, cutting-off and other machine-tools working by removing metal or cermets, not elsewhere specified or included																								
846120.000	Shaping or slotting machines	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
846130.000	Broaching machines	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
846140.000	Gear cutting, gear grinding or gear finishing machines	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
846150.000	Sawing or cutting-off machines	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
846190.000	Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

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Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
84.62	Machine-tools (including presses) for working metal by forging, hammering or die-stamping; machine-tools (including presses) for working metal by bending, folding, straightening, flattening, shearing, punching or notching; presses for working metal or metal carbides, not specified above																								
846210.000	Forging or die-stamping machines (including presses) and hammers	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Bending, folding, straightening or flattening machines (including presses)																								
846221.000	Numerically controlled	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
846229.000	Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Shearing machines (including presses), other than combined punching and shearing machines																								
846231.000	Numerically controlled	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
846239.000	Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Punching or notching machines (including presses), including combined punching and shearing machines																								
846241.000	Numerically controlled	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
846249.000	Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Other																								
846291.000	Hydraulic presses	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
846299.000	Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
84.63	Other machine-tools for working metal or cermets, without removing material																								

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
846310.000	Draw-benches for bars, tubes, profiles, wire or the like	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
846320.000	Thread rolling machines	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
846330.000	Machines for working wire	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
846390.000	Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
84.64	Machine-tools for working stone, ceramics, concrete, asbestos-cement or like mineral materials or for cold working glass																								
846410.000	Sawing machines	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
846420.000	Grinding or polishing machines	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
846490.000	Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
84.65	Machine-tools (including machines for nailing, stapling, glueing or otherwise assembling) for working wood, cork, bone, hard rubber, hard plastics or similar hard materials																								
846510.000	Machines which can carry out different types of machining operations without tool change between such operations	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Other																								
846591.000	Sawing machines	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
846592.000	Planing, milling or moulding (by cutting) machines	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
846593.000	Grinding, sanding or polishing machines	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
846594.000	Bending or assembling machines	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
846595.000	Drilling or morticing machines	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
846596.000	Splitting, slicing or paring machines	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

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846599.000	Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
84.66	Parts and accessories suitable for use solely or principally with the machines of headings 84.56 to 84.65, including work or tool holders, self-opening dieheads, dividing heads and other special attachments for machine-tools; tool holders for any type of tool for working in the hand																								
8466.10	Tool holders and self-opening dieheads																								
846610.010	- Tool holders	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
846610.090	- Self-opening dieheads	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
846620.000	Work holders	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
846630.000	Dividing heads and other special attachments for machine-tools	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Other																								
846691.000	For machines of heading 84.64	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
846692.000	For machines of heading 84.65	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
846693.000	For machines of headings 84.56 to 84.61	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
846694.000	For machines of heading 84.62 or 84.63	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
84.67	Tools for working in the hand, pneumatic, hydraulic or with self-contained electric or non-electric motor																								
	Pneumatic																								
846711.000	Rotary type (including combined rotary-percussion)	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
846719.000	Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
	With self-contained electric motor																								
846721.000	Drills of all kinds	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
846722.000	Saws	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
8467.29	Other																								
846729.010	- Grinders	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
846729.090	- Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Other tools																								
846781.000	Chain saws	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
846789.000	Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Parts																								
846791.000	Of chain saws	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
846792.000	Of pneumatic tools	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
846799.000	Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
84.68	Machinery and apparatus for soldering, brazing or welding, whether or not capable of cutting, other than those of heading 85.15; gas-operated surface tempering machines and appliances																								
846810.000	Hand-held blow pipes	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
846820.000	Other gas-operated machinery and apparatus	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
846880.000	Other machinery and apparatus	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

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Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
846890.000	Parts	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
84.69																									
846900.000	Typewriters other than printers of heading 84.43; word-processing machines	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
84.70	Calculating machines and pocket-size data recording, reproducing and displaying machines with calculating functions; accounting machines, postage-franking machines, ticket-issuing machines and similar machines, incorporating a calculating device; cash registers																								
847010.000	Electronic calculators capable of operation without an external source of electric power and pocket-size data recording, reproducing and displaying machines with calculating functions	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Other electronic calculating machines																								
847021.000	Incorporating a printing device	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
847029.000	Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
847030.000	Other calculating machines	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
847050.000	Cash registers	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
847090.000	Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
84.71	Automatic data processing machines and units thereof; magnetic or optical readers, machines for transcribing data onto data media in coded form and machines for processing such data, not elsewhere specified or included																								
847130.000	Portable automatic data processing machines, weighing not more than 10 kg, consisting of at least a central processing unit, a keyboard and a display	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Other automatic data processing machines																								

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
847141.000	Comprising in the same housing at least a central processing unit and an input and output unit, whether or not combined	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
847149.000	Other, presented in the form of systems	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
847150.000	Processing units other than those of subheading 8471.41 or 8471.49, whether or not containing in the same housing one or two of the following types of unit: storage units, input units, output units	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
847160.000	Input or output units, whether or not containing storage units in the same housing	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
8471.70	Storage units																								
847170.010	- Central (main) storage units	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
847170.030	- Magnetic disc units	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
847170.050	- Optical disc units	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
847170.090	- Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
847180.000	Other units of automatic data processing machines	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
847190.000	Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
84.72	Other office machines (for example, hectograph or stencil duplicating machines, addressing machines, automatic banknote dispensers, coin-sorting machines, coin-counting or wrapping machines, pencil-sharpening machines, perforating or stapling machines)																								
847210.000	Duplicating machines	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
847230.000	Machines for sorting or folding mail or for inserting mail in envelopes or bands, machines for opening, closing or sealing mail and machines for affixing or cancelling postage stamps	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
847290.000	Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
84.73	Parts and accessories (other than covers, carrying cases and the like) suitable for use solely or principally with machines of headings 84.69 to 84.72																								
847310.000	Parts and accessories of the machines of heading 84.69	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Parts and accessories of the machines of heading 84.70																								
847321.000	Of the electronic calculating machines of subheading 8470.10, 8470.21 or 8470.29	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
847329.000	Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
8473.30	Parts and accessories of the machines of heading 84.71																								
	- Of automatic data processing machines or of units thereof																								
847330.011	-- DRAM (Dynamic random access memory) modules, mounted one or more DRAMs on a circuit board, having a terminal to connect to automatic data processing machines or units thereof, whether or not parts other than DRAMs to just work for the function of DRAMs are mounted	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
847330.019	-- Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
847330.090	- Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
847340.000	Parts and accessories of the machines of heading 84.72	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
847350.000	Parts and accessories equally suitable for use with machines of two or more of the headings 84.69 to 84.72	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
84.74	Machinery for sorting, screening, separating, washing, crushing, grinding, mixing or kneading earth, stone, ores or other mineral substances, in solid (including powder or paste) form; machinery for agglomerating, shaping or moulding solid mineral fuels, ceramic paste, unhardened cements, plastering materials or other mineral products in powder or paste form; machines for forming foundry moulds of sand																								

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Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
847410.000	Sorting, screening, separating or washing machines	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
847420.000	Crushing or grinding machines	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Mixing or kneading machines																								
847431.000	Concrete or mortar mixers	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
847432.000	Machines for mixing mineral substances with bitumen	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
847439.000	Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
847480.000	Other machinery	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
847490.000	Parts	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
84.75	Machines for assembling electric or electronic lamps, tubes or valves or flashbulbs, in glass envelopes; machines for manufacturing or hot working glass or glassware																								
847510.000	Machines for assembling electric or electronic lamps, tubes or valves or flashbulbs, in glass envelopes	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Machines for manufacturing or hot working glass or glassware																								
847521.000	Machines for making optical fibres and preforms thereof	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
847529.000	Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
847590.000	Parts	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
84.76	Automatic goods-vending machines (for example, postage stamp, cigarette, food or beverage machines), including money-changing machines																								
	Automatic beverage-vending machines																								

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
847621.000	Incorporating heating or refrigerating devices	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
847629.000	Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Other machines																								
847681.000	Incorporating heating or refrigerating devices	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
847689.000	Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
847690.000	Parts	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
84.77	Machinery for working rubber or plastics or for the manufacture of products from these materials, not specified or included elsewhere in this Chapter																								
847710.000	Injection-moulding machines	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
847720.000	Extruders	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
847730.000	Blow moulding machines	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
847740.000	Vacuum moulding machines and other thermoforming machines	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Other machinery for moulding or otherwise forming																								
847751.000	For moulding or retreading pneumatic tyres or for moulding or otherwise forming inner tubes	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
847759.000	Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
847780.000	Other machinery	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
8477.90	Parts																								
847790.010	- Of machinery of subheadings 8477.10 to 8477.59 or of kneading machines of subheading 8477.80	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
847790.090	- Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
84.78	Machinery for preparing or making up tobacco, not specified or included elsewhere in this Chapter																								
847810.000	Machinery	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
847890.000	Parts	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
84.79	Machines and mechanical appliances having individual functions, not specified or included elsewhere in this Chapter																								
847910.000	Machinery for public works, building or the like	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
847920.000	Machinery for the extraction or preparation of animal or fixed vegetable fats or oils	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
847930.000	Presses for the manufacture of particle board or fibre building board of wood or other ligneous materials and other machinery for treating wood or cork	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
847940.000	Rope or cable-making machines	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
847950.000	Industrial robots, not elsewhere specified or included	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
847960.000	Evaporative air coolers	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Passenger boarding bridges																								
847971.000	Of a kind used in airports	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
847979.000	Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Other machines and mechanical appliances																								
847981.000	For treating metal, including electric wire coil-winders	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

TARIFF SCHEDULE OF JAPAN (HS2012)

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
847982.000	Mixing, kneading, crushing, grinding, screening, sifting, homogenising, emulsifying or stirring machines	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
847989.000	Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
847990.000	Parts	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
84.80	Moulding boxes for metal foundry; mould bases; moulding patterns; moulds for metal (other than ingot moulds), metal carbides, glass, mineral materials, rubber or plastics																								
848010.000	Moulding boxes for metal foundry	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
848020.000	Mould bases	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
848030.000	Moulding patterns	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Moulds for metal or metal carbides																								
848041.000	Injection or compression types	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
848049.000	Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
848050.000	Moulds for glass	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
848060.000	Moulds for mineral materials	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Moulds for rubber or plastics																								
848071.000	Injection or compression types	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
848079.000	Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
84.81	Taps, cocks, valves and similar appliances for pipes, boiler shells, tanks, vats or the like, including pressure-reducing valves and thermostatically controlled valves																								
848110.000	Pressure-reducing valves	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
848120.000	Valves for oleohydraulic or pneumatic transmissions	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
848130.000	Check (nonreturn) valves	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
848140.000	Safety or relief valves	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
8481.80	Other appliances																								
848180.010	- Of iron or steel	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
848180.020	- Of copper	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
848180.090	- Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
848190.000	Parts	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
84.82	Ball or roller bearings																								
848210.000	Ball bearings	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
848220.000	Tapered roller bearings, including cone and tapered roller assemblies	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
848230.000	Spherical roller bearings	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
848240.000	Needle roller bearings	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
848250.000	Other cylindrical roller bearings	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
848280.000	Other, including combined ball/roller bearings	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Parts																								
848291.000	Balls, needles and rollers	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
848299.000	Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

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Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
84.83	Transmission shafts (including cam shafts and crank shafts) and cranks; bearing housings and plain shaft bearings; gears and gearing; ball or roller screws; gear boxes and other speed changers, including torque converters; flywheels and pulleys, including pulley blocks; clutches and shaft couplings (including universal joints)																								
8483.10	Transmission shafts (including cam shafts and crank shafts) and cranks																								
848310.010	- For motor vehicles	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	- Other																								
848310.021	-- Crank shafts	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
848310.029	-- Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
8483.20	Bearing housings, incorporating ball or roller bearings																								
848320.010	- For motor vehicles	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
848320.090	- Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
8483.30	Bearing housings, not incorporating ball or roller bearings; plain shaft bearings																								
848330.010	- For motor vehicles	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
848330.090	- Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
8483.40	Gears and gearing, other than toothed wheels, chain sprockets and other transmission elements presented separately; ball or roller screws; gear boxes and other speed changers, including torque converters																								
848340.010	- Marine reduction gears, other than those with a shaft driven by the motor, capable of revolving not less than 10,000 r.p.m., and reversing gears; infinitely variable speed changers	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

TARIFF SCHEDULE OF JAPAN (HS2012)

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
848340.090	- Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
8483.50	Flywheels and pulleys, including pulley blocks																								
848350.010	- For motor vehicles	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
848350.090	- Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
848360.000	Clutches and shaft couplings (including universal joints)	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
8483.90	Toothed wheels, chain sprockets and other transmission elements presented separately; parts																								
848390.010	- For motor vehicles	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
848390.020	- Of marine reduction gears, with a shaft driven by the motor, capable of revolving not less than 10,000 r.p.m.	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	- Other																								
848390.031	-- Of infinitely variable speed changers, crank shafts, flywheels or pulleys (including pulley blocks)	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
848390.039	-- Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
84.84	Gaskets and similar joints of metal sheeting combined with other material or of two or more layers of metal; sets or assortments of gaskets and similar joints, dissimilar in composition, put up in pouches, envelopes or similar packings; mechanical seals																								
848410.000	Gaskets and similar joints of metal sheeting combined with other material or of two or more layers of metal	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
848420.000	Mechanical seals	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
848490.000	Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

TARIFF SCHEDULE OF JAPAN (HS2012)

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
84.86	Machines and apparatus of a kind used solely or principally for the manufacture of semiconductor boules or wafers, semiconductor devices, electronic integrated circuits or flat panel displays; machines and apparatus specified in Note 9 (C) to this Chapter; parts and accessories																								
848610.000	Machines and apparatus for the manufacture of boules or wafers	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
848620.000	Machines and apparatus for the manufacture of semiconductor devices or of electronic integrated circuits	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
848630.000	Machines and apparatus for the manufacture of flat panel displays	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
848640.000	Machines and apparatus specified in Note 9 (C) to this Chapter	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
848690.000	Parts and accessories	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
84.87	Machinery parts, not containing electrical connectors, insulators, coils, contacts or other electrical features, not specified or included elsewhere in this Chapter																								
848710.000	Ships' or boats' propellers and blades therefor	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
848790.000	Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

TARIFF SCHEDULE OF JAPAN (HS2012)

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
	Chapter 85 Electrical machinery and equipment and parts thereof; sound recorders and reproducers, television image and sound recorders and reproducers, and parts and accessories of such articles																								
85.01	Electric motors and generators (excluding generating sets)																								
8501.10	Motors of an output not exceeding 37.5 W																								
	- DC motors																								
850110.011	-- Of an output not exceeding 10 W	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
850110.019	-- Of an output exceeding 10 W but not exceeding 37.5 W	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
850110.020	- AC motors, single phase	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
850110.090	- Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
850120.000	Universal AC/DC motors of an output exceeding 37.5 W	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Other DC motors; DC generators																								
850131.000	Of an output not exceeding 750 W	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
850132.000	Of an output exceeding 750 W but not exceeding 75kW	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
850133.000	Of an output exceeding 75 kW but not exceeding 375 kW	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
850134.000	Of an output exceeding 375 kW	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
850140.000	Other AC motors, single-phase	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Other AC motors, multi-phase																								
850151.000	Of an output not exceeding 750 W	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
850152.000	Of an output exceeding 750 W but not exceeding 75kW	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

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Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
850153.000	Of an output exceeding 75 kW	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	AC generators (alternators)																								
850161.000	Of an output not exceeding 75 kVA	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
850162.000	Of an output exceeding 75 kVA but not exceeding 375 kVA	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
850163.000	Of an output exceeding 375 kVA but not exceeding 750 kVA	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
850164.000	Of an output exceeding 750 kVA	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
85.02	Electric generating sets and rotary converters																								
	Generating sets with compression-ignition internal combustion piston engines (diesel or semi-diesel engines)																								
850211.000	Of an output not exceeding 75 kVA	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
850212.000	Of an output exceeding 75 kVA but not exceeding 375 kVA	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
850213.000	Of an output exceeding 375 kVA	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
850220.000	Generating sets with spark-ignition internal combustion piston engines	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Other generating sets																								
850231.000	Wind-powered	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
850239.000	Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
850240.000	Electric rotary converters	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
85.03																									

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850300.000	Parts suitable for use solely or principally with the machines of heading 85.01 or 85.02	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
85.04	Electrical transformers, static converters (for example, rectifiers) and inductors																								
850410.000	Ballasts for discharge lamps or tubes	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Liquid dielectric transformers																								
8504.21	Having a power handling capacity not exceeding 650 kVA																								
850421.010	- Having a power handling capacity not exceeding 100 kVA	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
850421.020	- Having a power handling capacity exceeding 100 kVA but less than 200 kVA	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
850421.090	- Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
850422.000	Having a power hand l ing capacity exceeding 650 kVA but not exceeding 10,000 kVA	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
850423.000	Having a power handling capacity exceeding 10,000 kVA	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Other transformers																								
850431.000	Having a power handling capacity not exceeding 1 kVA	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
850432.000	Having a power handling capacity exceeding 1 kVA but not exceeding 16 kVA	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
8504.33	Having a power handling capacity exceeding 16 kVA but not exceeding 500 kVA																								
850433.010	- Having a power handling capacity not exceeding 50 kVA	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
850433.020	- Having a power handling capacity exceeding 50 kVA but less than 200 kVA	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

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Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
850433.090	- Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
850434.000	Having a power handling capacity exceeding 500 kVA	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
8504.40	Static converters																								
	- Rectifiers and rectifying apparatus																								
850440.011	-- Silicon rectifiers and rectifying apparatus	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
850440.019	-- Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
850440.090	- Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
850450.000	Other inductors	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
850490.000	Parts	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
85.05	Electro-magnets; permanent magnets and articles intended to become permanent magnets after magnetisation; electro-magnetic or permanent magnet chucks, clamps and similar holding devices; electro-magnetic couplings, clutches and brakes; electro-magnetic lifting heads																								
	Permanent magnets and articles intended to become permanent magnets after magnetisation																								
850511.000	Of metal	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
850519.000	Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
850520.000	Electro-magnetic couplings, clutches and brakes	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
8505.90	Other, including parts																								
850590.010	- Electro-magnets	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
850590.090	- Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

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Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
85.06	Primary cells and primary batteries																								
8506.10	Manganese dioxide																								
850610.010	- Alkali-manganese batteries	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
850610.090	- Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
850630.000	Mercuric oxide	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
850640.000	Silver oxide	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
850650.000	Lithium	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
850660.000	Air-zinc	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
850680.000	Other primary cells and primary batteries	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
850690.000	Parts	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
85.07	Electric accumulators, including separators therefor, whether or not rectangular (including square)																								
8507.10	Lead-acid, of a kind used for starting piston engines																								
850710.010	- With nominal voltage of 6 V or 12 V	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
850710.020	- Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
8507.20	Other lead-acid accumulators																								
850720.010	- With nominal voltage of 6 V or 12 V	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
850720.020	- Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
850730.000	Nickel-cadmium	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

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Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
850740.000	Nickel-iron	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
850750.000	Nickel-metal hydride	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
850760.000	Lithium-ion	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
850780.000	Other accumulators	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
850790.000	Parts	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
85.08	Vacuum cleaners																								
	With self-contained electric motor																								
8508.11	Of a power not exceeding 1,500 W and having a dust bag or other receptacle capacity not exceeding 20 l																								
850811.010	- Of a built-in dry battery type	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
850811.090	- Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
850819.000	Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
850860.000	Other vacuum cleaners	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
850870.000	Parts	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
85.09	Electro-mechanical domestic appliances, with self-contained electric motor, other than vacuum cleaners of heading 85.08																								
850940.000	Food grinders and mixers; fruit or vegetable juice extractors	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
850980.000	Other appliances	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
850990.000	Parts	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

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85.10	Shavers, hair clippers and hair-removing appliances, with self-contained electric motor																								
851010.000	Shavers	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
851020.000	Hair clippers	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
851030.000	Hair-removing appliances	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
851090.000	Parts	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
85.11	Electrical ignition or starting equipment of a kind used for spark-ignition or compression-ignition internal combustion engines (for example, ignition magnetos, magneto-dynamos, ignition coils, sparking plugs and glow plugs, starter motors); generators (for example, dynamos, alternators) and cut-outs of a kind used in conjunction with such engines																								
8511.10	Sparking plugs																								
851110.010	- For motor vehicles	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
851110.090	- Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
851120.000	Ignition magnetos; magneto-dynamos; magnetic flywheels	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
851130.000	Distributors; ignition coils	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
851140.000	Starter motors and dual purpose starter-generators	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
851150.000	Other generators	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
851180.000	Other equipment	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
8511.90	Parts																								
851190.010	- Of generators or starter motors	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

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851190.090	- Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
85.12	Electrical lighting or signalling equipment (excluding articles of heading 85.39), windscreen wipers, defrosters and demisters, of a kind used for cycles or motor vehicles																								
851210.000	Lighting or visual signalling equipment of a kind used on bicycles	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
851220.000	Other lighting or visual signalling equipment	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
851230.000	Sound signalling equipment	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
851240.000	Windscreen wipers, defrosters and demisters	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
851290.000	Parts	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
85.13	Portable electric lamps designed to function by their own source of energy (for example, dry batteries, accumulators, magnetos), other than lighting equipment of heading 85.12																								
851310.000	Lamps	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
851390.000	Parts	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
85.14	Industrial or laboratory electric furnaces and ovens (including those functioning by induction or dielectric loss); other industrial or laboratory equipment for the heat treatment of materials by induction or dielectric loss																								
851410.000	Resistance heated furnaces and ovens	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
851420.000	Furnaces and ovens functioning by induction or dielectric loss	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
851430.000	Other furnaces and ovens	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
851440.000	Other equipment for the heat treatment of materials by induction or dielectric loss	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
851490.000	Parts	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
85.15	Electric (including electrically heated gas), laser or other light or photon beam, ultrasonic, electron beam, magnetic pulse or plasma arc soldering, brazing or welding machines and apparatus, whether or not capable of cutting; electric machines and apparatus for hot spraying of metals or cermets																								
	Brazing or soldering machines and apparatus																								
851511.000	Soldering irons and guns	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
851519.000	Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Machines and apparatus for resistance welding of metal																								
851521.000	Fully or partly automatic	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
851529.000	Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Machines and apparatus for arc (including plasma arc) welding of metals																								
851531.000	Fully or partly automatic	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
851539.000	Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
8515.80	Other machines and apparatus																								
851580.010	- Ultrasonic machines and apparatus	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
851580.090	- Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
8515.90	Parts																								
851590.010	- Of ultrasonic machines and apparatus	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
851590.090	- Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

TARIFF SCHEDULE OF JAPAN (HS2012)

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
85.16	Electric instantaneous or storage water heaters and immersion heaters; electric space heating apparatus and soil heating apparatus; electro-thermic hair-dressing apparatus (for example, hair dryers, hair curlers, curling tong heaters) and hand dryers; electric smoothing irons; other electro-thermic appliances of a kind used for domestic purposes; electric heating resistors, other than those of heading 85.45																								
851610.000	Electric instantaneous or storage water heaters and immersion heaters	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Electric space heating apparatus and electric soil heating apparatus																								
851621.000	Storage heating radiators	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
851629.000	Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Electro-thermic hair-dressing or hand-drying apparatus																								
851631.000	Hair dryers	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
851632.000	Other hair-dressing apparatus	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
851633.000	Hand-drying apparatus	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
851640.000	Electric smoothing irons	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
8516.50	Microwave ovens																								
851650.010	- Without a heating function by use of other means than microwave	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
851650.090	- Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
851660.000	Other ovens; cookers, cooking plates, boiling rings, grillers and roasters	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Other electro-thermic appliances																								

TARIFF SCHEDULE OF JAPAN (HS2012)

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
851671.000	Coffee or tea makers	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
851672.000	Toasters	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
8516.79	Other																								
851679.010	- Electric rice cookers	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
851679.090	- Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
851680.000	Electric heating resistors	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
851690.000	Parts	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
85.17	Telephone sets, including telephones for cellular networks or for other wireless networks; other apparatus for the transmission or reception of voice, images or other data, including apparatus for communication in a wired or wireless network (such as a local or wide area network), other than transmission or reception apparatus of heading 84.43, 85.25, 85.27 or 85.28																								
	Telephone sets, including telephones for cellular networks or for other wireless networks																								
851711.000	Line telephone sets with cordless handsets	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
851712.000	Telephones for cellular networks or for other wireless networks	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
851718.000	Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Other apparatus for transmission or reception of voice, images or other data, including apparatus for communication in a wired or wireless network (such as a local or wide area network)																								
851761.000	Base stations	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

TARIFF SCHEDULE OF JAPAN (HS2012)

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
851762.000	Machines for the reception, conversion and transmission or regeneration of voice, images or other data, including switching and routing apparatus	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
851769.000	Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
851770.000	Parts	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
85.18	Microphones and stands therefor; loudspeakers, whether or not mounted in their enclosures; headphones and earphones, whether or not combined with a microphone, and sets consisting of a microphone and one or more loudspeakers; audio-frequency electric amplifiers; electric sound amplifier sets																								
851810.000	Microphones and stands therefor	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Loudspeakers, whether or not mounted in their enclosures																								
851821.000	Single loudspeakers, mounted in their enclosures	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
851822.000	Multiple loudspeakers, mounted in the same enclosure	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
851829.000	Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
851830.000	Headphones and earphones, whether or not combined with a microphone, and sets consisting of a microphone and one or more loudspeakers	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
851840.000	Audio-frequency electric amplifiers	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
851850.000	Electric sound amplifier sets	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
851890.000	Parts	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
85.19	Sound recording or reproducing apparatus																								
851920.000	Apparatus operated by coins, banknotes, bank cards, tokens or by other means of payment	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
851930.000	Turntables (record-decks)	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
851950.000	Telephone answering machines	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Other apparatus																								
851981.000	Using magnetic, optical or semiconductor media	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
851989.000	Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
85.21	Video recording or reproducing apparatus, whether or not incorporating a video tuner																								
852110.000	Magnetic tape-type	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
852190.000	Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
85.22	Parts and accessories suitable for use solely or principally with the apparatus of heading 85.19 or 85.21																								
852210.000	Pick-up cartridges	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
852290.000	Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
85.23	Discs, tapes, solid-state non-volatile storage devices, "smart cards" and other media for the recording of sound or of other phenomena, whether or not recorded, including matrices and masters for the production of discs, but excluding products of Chapter 37																								
	Magnetic media																								
852321.000	Cards incorporating a magnetic stripe	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
852329.000	Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Optical media																								

TARIFF SCHEDULE OF JAPAN (HS2012)

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
852341.000	Unrecorded	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
852349.000	Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Semiconductor media																								
852351.000	Solid-state non-volatile storage devices	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
8523.52	"Smart cards"																								
852352.010	- Proximity cards and tags	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
852352.090	- Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
852359.000	Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
852380.000	Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
85.25	Transmission apparatus for radio-broadcasting or television, whether or not incorporating reception apparatus or sound recording or reproducing apparatus; television cameras, digital cameras and video camera recorders																								
852550.000	Transmission apparatus	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
852560.000	Transmission apparatus incorporating reception apparatus	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
852580.000	Television cameras, digital cameras and video camera recorders	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
85.26	Radar apparatus, radio navigational aid apparatus and radio remote control apparatus																								
8526.10	Radar apparatus																								
852610.010	- For ships	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
852610.020	- For aircraft, whether for mounting on the aircraft or on land	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

TARIFF SCHEDULE OF JAPAN (HS2012)

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
852610.090	- Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Other																								
8526.91	Radio navigational aid apparatus																								
852691.010	- For aircraft, whether for mounting on the aircraft or on land	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
852691.090	- Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
852692.000	Radio remote control apparatus	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
85.27	Reception apparatus for radio-broadcasting, whether or not combined, in the same housing, with sound recording or reproducing apparatus or a clock																								
	Radio-broadcast receivers capable of operating without an external source of power																								
852712.000	Pocket-size radio cassette-players	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
852713.000	Other apparatus combined with sound recording or reproducing apparatus	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
852719.000	Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Radio-broadcast receivers not capable of operating without an external source of power, of a kind used in motor vehicles																								
852721.000	Combined with sound recording or reproducing apparatus	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
852729.000	Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Other																								
852791.000	Combined with sound recording or reproducing apparatus	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

TARIFF SCHEDULE OF JAPAN (HS2012)

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
852792.000	Not combined with sound recording or reproducing apparatus but combined with a clock	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
852799.000	Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
85.28	Monitors and projectors, not incorporating television reception apparatus; reception apparatus for television, whether or not incorporating radio-broadcast receivers or sound or video recording or reproducing apparatus																								
	Cathode-ray tube monitors																								
852841.000	Of a kind solely or principally used in an automatic data processing system of heading 84.71	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
852849.000	Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Other monitors																								
852851.000	Of a kind solely or principally used in an automatic data processing system of heading 84.71	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
852859.000	Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Projectors																								
852861.000	Of a kind solely or principally used in an automatic data processing system of heading 84.71	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
852869.000	Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Reception apparatus for television, whether or not incorporating radio-broadcast receivers or sound or video recording or reproducing apparatus																								
852871.000	Not designed to incorporate a video display or screen	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
8528.72	Other, colour																								

TARIFF SCHEDULE OF JAPAN (HS2012)

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
852872.010	- Incorporating liquid crystal devices (LCD)	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
852872.020	- Incorporating plasma devices	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
852872.090	- Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
852873.000	Other, monochrome	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
85.29	Parts suitable for use solely or principally with the apparatus of headings 85.25 to 85.28																								
852910.000	Aerials and aerial reflectors of all kinds; parts suitable for use therewith	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
8529.90	Other																								
	- Display modules																								
	-- Incorporating liquid crystal devices (LCD)																								
852990.111	--- Of display diagonal of less than 59 cm	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
852990.112	--- Of display diagonal of 59 cm or more but less than 76 cm	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
852990.113	--- Of display diagonal of 76 cm or more	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
852990.190	-- Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
852990.900	- Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
85.30	Electrical signalling, safety or traffic control equipment for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields (other than those of heading 86.08)																								
853010.000	Equipment for railways or tramways	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
853080.000	Other equipment	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

TARIFF SCHEDULE OF JAPAN (HS2012)

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
853090.000	Parts	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
85.31	Electric sound or visual signalling apparatus (for example, bells, sirens, indicator panels, burglar or fire alarms), other than those of heading 85.12 or 85.30																								
853110.000	Burglar or fire alarms and similar apparatus	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
853120.000	Indicator panels incorporating liquid crystal devices (LCD) or light emitting diodes (LED)	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
853180.000	Other apparatus	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
853190.000	Parts	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
85.32	Electrical capacitors, fixed, variable or adjustable (pre-set)																								
853210.000	Fixed capacitors designed for use in 50/60 Hz circuits and having a reactive power handling capacity of not less than 0.5 kvar (power capacitors)	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Other fixed capacitors																								
853221.000	Tantalum	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
853222.000	Aluminium electrolytic	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
853223.000	Ceramic dielectric, single layer	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
853224.000	Ceramic dielectric, multilayer	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
853225.000	Dielectric of paper or plastics	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
853229.000	Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
853230.000	Variable or adjustable (pre-set) capacitors	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
853290.000	Parts	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

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85.33	Electrical resistors (including rheostats and potentiometers), other than heating resistors																								
853310.000	Fixed carbon resistors, composition or film types	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Other fixed resistors																								
853321.000	For a power handling capacity not exceeding 20 W	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
853329.000	Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Wirewound variable resistors, including rheostats and potentiometers																								
853331.000	For a power handling capacity not exceeding 20 W	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
853339.000	Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
853340.000	Other variable resistors, including rheostats and potentiometers	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
853390.000	Parts	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
85.34																									
853400.000	Printed circuits	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
85.35	Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits (for example, switches, fuses, lightning arresters, voltage limiters, surge suppressors, plugs and other connectors, junction boxes) , for a voltage exceeding 1,000 V																								
853510.000	Fuses	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Automatic circuit breakers																								
853521.000	For a voltage of less than 72.5 kV	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

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853529.000	Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
853530.000	Isolating switches and make-and-break switches	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
853540.000	Lightning arresters, voltage limiters and surge suppressors	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
853590.000	Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
85.36	Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits (for example, switches, relays, fuses, surge suppressors, plugs, sockets, lamp-holders and other connectors, junction boxes), for a voltage not exceeding 1,000 V; connectors for optical fibres, optical fibre bundles or cables																								
853610.000	Fuses	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
853620.000	Automatic circuit breakers	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
853630.000	Other apparatus for protecting electrical circuits	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Relays																								
853641.000	For a voltage not exceeding 60 V	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
853649.000	Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
8536.50	Other switches																								
	- Electro-magnetic switches and micro-switches																								
853650.011	-- Electro-magnetic switches	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
853650.019	-- Micro-switches	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
853650.090	- Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Lamp-holders, plugs and sockets																								

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853661.000	Lamp-holders	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
853669.000	Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
853670.000	Connectors for optical fibres, optical fibre bundles or cables	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
853690.000	Other apparatus	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
85.37	Boards, panels, consoles, desks, cabinets and other bases, equipped with two or more apparatus of heading 85.35 or 85.36, for electric control or the distribution of electricity, including those incorporating instruments or apparatus of Chapter 90, and numerical control apparatus, other than switching apparatus of heading 85.17																								
853710.000	For a voltage not exceeding 1,000 V	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
853720.000	For a voltage exceeding 1,000 V	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
85.38	Parts suitable for use solely or principally with the apparatus of heading 85.35, 85.36 or 85.37																								
853810.000	Boards, panels, consoles, desks, cabinets and other bases for the goods of heading 85.37, not equipped with their apparatus	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
853890.000	Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
85.39	Electric filament or discharge lamps, including sealed beam lamp units and ultra-violet or infra-red lamps; arc-lamps																								
8539.10	Sealed beam lamp units																								
853910.010	- For motor vehicles	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
853910.020	- Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Other filament lamps, excluding ultra-violet or infra-red lamps																								

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853921.000	Tungsten halogen	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
853922.000	Other, of a power not exceeding 200 W and for a voltage exceeding 100 V	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
853929.000	Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Discharge lamps, other than ultra-violet lamps																								
853931.000	Fluorescent, hot cathode	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
853932.000	Mercury or sodium vapour lamps; metal halide lamps	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
853939.000	Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Ultra-violet or infra-red lamps; arc-lamps																								
853941.000	Arc-lamps	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
853949.000	Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
8539.90	Parts																								
853990.010	- Of sealed beam lamps for motor vehicles	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
853990.090	- Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
85.40	Thermionic, cold cathode or photo-cathode valves and tubes (for example, vacuum or vapour or gas filled valves and tubes, mercury arc rectifying valves and tubes, cathode-ray tubes, television camera tubes)																								
	Cathode-ray television picture tubes, including video monitor cathode-ray tubes																								
854011.000	Colour	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
854012.000	Monochrome	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

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8540.20	Television camera tubes; image converters and intensifiers; other photo-cathode tubes																								
854020.010	- Television camera tubes	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
854020.090	- Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
854040.000	Data/graphic display tubes, monochrome; data/graphic display tubes, colour, with a phosphor dot screen pitch smaller than 0.4 mm	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
854060.000	Other cathode-ray tubes	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Microwave tubes (for example, magnetrons, klystrons, travelling wave tubes, carcinotrons), excluding grid-controlled tubes																								
854071.000	Magnetrons	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
854079.000	Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Other valves and tubes																								
854081.000	Receiver or amplifier valves and tubes	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
854089.000	Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Parts																								
854091.000	Of cathode-ray tubes	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
854099.000	Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
85.41	Diodes, transistors and similar semiconductor devices; photosensitive semiconductor devices, including photovoltaic cells whether or not assembled in modules or made up into panels; light emitting diodes; mounted piezo-electric crystals																								
8541.10	Diodes, other than photosensitive or light emitting diodes																								

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854110.010	- For mean forward current of less than 100 mA	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
854110.090	- For a mean forward current of not less than 100 mA	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Transistors, other than photosensitive transistors																								
8541.21	With a dissipation rate of less than 1 W																								
854121.010	- Silicon transistors	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
854121.090	- Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
8541.29	Other																								
854129.010	- Silicon transistors	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
854129.090	- Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
854130.000	Thyristors, diacs and triacs, other than photosensitive devices	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
8541.40	Photosensitive semiconductor devices, including photovoltaic cells whether or not assembled in modules or made up into panels; light emitting diodes																								
854140.010	- Light emitting diodes	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
854140.020	- Photovoltaic cells whether or not assembled in modules or made up into panels	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
854140.090	- Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
854150.000	Other semiconductor devices	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
8541.60	Mounted piezo-electric crystals																								
854160.010	- Of crystal	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

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854160.090	- Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
854190.000	Parts	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
85.42	Electronic integrated circuits																								
	Electronic integrated circuits																								
8542.31	Processors and controllers, whether or not combined with memories, converters, logic circuits, amplifiers, clock and timing circuits, or other circuits																								
854231.010	- Uncased	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	- Other																								
854231.020	-- Hybrid integrated circuits	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	-- Other																								
854231.031	--- MPU (Microprocessor unit)	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
854231.032	--- MCU（Microcontroller unit）	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
854231.033	--- DSP（Digital signal processor）	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
854231.039	--- Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
8542.32	Memories																								
	- Uncased																								
854232.011	-- DRAM (Dynamic random access memory), metal oxide semiconductors (MOS technology) of the digital monolithic integrated circuits	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
854232.019	-- Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

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	- Other																								
	-- RAM（Random access memory）																								
854232.021	--- DRAM (Dynamic random access memory), metal oxide semiconductors (MOS technology) of the digital monolithic integrated circuits	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
854232.029	--- Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	-- ROM（Read only memory）																								
854232.031	--- Flash memory	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
854232.039	--- Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
854232.090	-- Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
8542.33	Amplifiers																								
854233.010	- Uncased	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	- Other																								
854233.091	-- Hybrid integrated circuits	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
854233.099	-- Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
8542.39	Other																								
854239.010	- Uncased	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	- Other																								
854239.091	-- Hybrid integrated circuits	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
854239.099	-- Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
854290.000	Parts	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
85.43	Electrical machines and apparatus, having individual functions, not specified or included elsewhere in this Chapter																								
854310.000	Particle accelerators	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
8543.20	Signal generators																								
854320.010	- With a frequency range of less than 100 MHz	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
854320.090	- Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
854330.000	Machines and apparatus for electroplating, electrolysis or electrophoresis	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
854370.000	Other machines and apparatus	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
854390.000	Parts	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
85.44	Insulated (including enamelled or anodised) wire, cable (including co-axial cable) and other insulated electric conductors, whether or not fitted with connectors; optical fibre cables, made up of individually sheathed fibres, whether or not assembled with electric conductors or fitted with connectors																								
	Winding wire																								
854411.000	Of copper	4.8%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
854419.000	Other	4.8%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
854420.000	Co-axial cable and other co-axial electric conductors	4.8%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
8544.30	Ignition wiring sets and other wiring sets of a kind used in vehicles, aircraft or ships																								
854430.010	- For motor vehicles	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

TARIFF SCHEDULE OF JAPAN (HS2012)

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
854430.090	- Other	4.8%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Other electric conductors, for a voltage not exceeding 1,000 V																								
8544.42	Fitted with connectors																								
854442.010	- Of a kind used for telecommunication	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	- Other																								
854442.091	-- For a voltage not exceeding 80V	4.8%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
854442.099	-- Other	4.8%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
8544.49	Other																								
854449.010	- Of a kind used for telecommunication, for a voltage not exceeding 80 V	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	- Other																								
854449.091	-- For a voltage not exceeding 80 V	4.8%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
854449.099	-- Other	4.8%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
8544.60	Other electric conductors, for a voltage exceeding 1,000 V																								
854460.010	- For motor vehicles	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
854460.090	- Other	4.8%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
8544.70	Optical fibre cables																								
854470.010	- Of glass	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
854470.090	- Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

TARIFF SCHEDULE OF JAPAN (HS2012)

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
85.45	Carbon electrodes, carbon brushes, lamp carbons, battery carbons and other articles of graphite or other carbon, with or without metal, of a kind used for electrical purposes																								
	Electrodes																								
8545.11	Of a kind used for furnaces																								
854511.010	- Of poles	3.3%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
854511.090	- Other	3.3%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
854519.000	Other	3.3%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
854520.000	Brushes	3.3%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
8545.90	Other																								
854590.010	1 Carbon electric heating resistors	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
854590.090	2 Other	3.3%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
85.46	Electrical insulators of any material																								
854610.000	Of glass	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
854620.000	Of ceramics	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
854690.000	Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
85.47	Insulating fittings for electrical machines, appliances or equipment, being fittings wholly of insulating material apart from any minor components of metal (for example, threaded sockets) incorporated during moulding solely for purposes of assembly, other than insulators of heading 85.46; electrical conduit tubing and joints therefor, of base metal lined with insulating material																								
854710.000	Insulating fittings of ceramics	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

TARIFF SCHEDULE OF JAPAN (HS2012)

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
854720.000	Insulating fittings of plastics	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
854790.000	Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
85.48	Waste and scrap of primary cells, primary batteries and electric accumulators; spent primary cells, spent primary batteries and spent electric accumulators; electrical parts of machinery or apparatus, not specified or included elsewhere in this Chapter																								
854810.000	Waste and scrap of primary cells, primary batteries and electric accumulators; spent primary cells, spent primary batteries and spent electric accumulators	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
854890.000	Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

TARIFF SCHEDULE OF JAPAN (HS2012)

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
	SECTION XVII VEHICLES, AIRCRAFT, VESSELS AND ASSOCIATED TRANSPORT EQUIPMENT																								
	Chapter 86 Railway or tramway locomotives, rolling-stock and parts thereof; railway or tramway track fixtures and fittings and parts thereof; mechanical (including electro-mechanical) traffic signalling equipment of all kinds																								
86.01	Rail locomotives powered from an external source of electricity or by electric accumulators																								
860110.000	Powered from an external source of electricity	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
860120.000	Powered by electric accumulators	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
86.02	Other rail locomotives; locomotive tenders																								
860210.000	Diesel-electric locomotives	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
860290.000	Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
86.03	Self-propelled railway or tramway coaches, vans and trucks, other than those of heading 86.04																								
860310.000	Powered from an external source of electricity	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
860390.000	Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
86.04																									
860400.000	Railway or tramway maintenance or service vehicles, whether or not self-propelled (for example, workshops, cranes, ballast tampers, trackliners, testing coaches and track inspection vehicles)	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
86.05																									
860500.000	Railway or tramway passenger coaches, not self-propelled; luggage vans, post office coaches and other special purpose railway or tramway coaches, not self-propelled (excluding those of heading 86.04)	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

TARIFF SCHEDULE OF JAPAN (HS2012)

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
86.06	Railway or tramway goods vans and wagons, not self-propelled																								
860610.000	Tank wagons and the like	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
860630.000	Self-discharging vans and wagons, other than those of subheading 8606.10	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Other																								
860691.000	Covered and closed	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
860692.000	Open, with non-removable sides of a height exceeding 60cm	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
860699.000	Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
86.07	Parts of railway or tramway locomotives or rolling-stock																								
	Bogies, bissel-bogies, axles and wheels, and parts thereof																								
860711.000	Driving bogies and bissel-bogies	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
860712.000	Other bogies and bissel-bogies	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
860719.000	Other, including parts	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Brakes and parts thereof																								
860721.000	Air brakes and parts thereof	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
860729.000	Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
860730.000	Hooks and other coupling devices, buffers, and parts thereof	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Other																								

TARIFF SCHEDULE OF JAPAN (HS2012)

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
860791.000	Of locomotives	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
860799.000	Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
86.08																									
860800.000	Railway or tramway track fixtures and fittings; mechanical (including electro-mechanical) signalling, safety or traffic control equipment for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields; parts of the foregoing	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
86.09																									
860900.000	Containers (including containers for the transport of fluids) specially designed and equipped for carriage by one or more modes of transport	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

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Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
	Chapter 87 Vehicles other than railway or tramway rolling-stock, and parts and accessories thereof																								
87.01	Tractors (other than tractors of heading 87.09)																								
870110.000	Pedestrian controlled tractors	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
870120.000	Road tractors for semi-trailers	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
870130.000	Track-laying tractors	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
8701.90	Other																								
	- For agricultural purpose																								
870190.011	-- With a nominal horse power not less than 70 PS	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
870190.019	-- Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
870190.090	- Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
87.02	Motor vehicles for the transport of ten or more persons, including the driver																								
870210.000	With compression-ignition internal combustion piston engine (diesel or semi-diesel)	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
870290.000	Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
87.03	Motor cars and other motor vehicles principally designed for the transport of persons (other than those of heading 87.02), including station wagons and racing cars																								
870310.000	Vehicles specially designed for travelling on snow; golf cars and similar vehicles	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Other vehicles, with spark-ignition internal combustion reciprocating piston engine																								

TARIFF SCHEDULE OF JAPAN (HS2012)

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
870321.000	Of a cylinder capacity not exceeding 1,000 cc	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
870322.000	Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
870323.000	Of a cylinder capacity exceeding 1,500 cc but not exceeding 3,000 cc	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
870324.000	Of a cylinder capacity exceeding 3,000 cc	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Other vehicles, with compression-ignition internal combustion piston engine (diesel or semi-diesel)																								
870331.000	Of a cylinder capacity not exceeding 1,500 cc	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
870332.000	Of a cylinder capacity exceeding 1,500 cc but not exceeding 2,500 cc	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
870333.000	Of a cylinder capacity exceeding 2,500 cc	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
870390.000	Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
87.04	Motor vehicles for the transport of goods																								
870410.000	Dumpers designed for off-highway use	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Other, with compression-ignition internal combustion piston engine (diesel or semi-diesel)																								
870421.000	g.v.w. not exceeding 5 tonnes	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
870422.000	g.v.w. exceeding 5 tonnes but not exceeding 20 tonnes	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
870423.000	g.v.w. exceeding 20 tonnes	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Other, with spark-ignition internal combustion piston engine																								
870431.000	g.v.w. not exceeding 5 tonnes	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
870432.000	g.v.w. exceeding 5 tonnes	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
870490.000	Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
87.05	Special purpose motor vehicles, other than those principally designed for the transport of persons or goods (for example, breakdown lorries, crane lorries, fire fighting vehicles, concrete-mixer lorries, road sweeper lorries, spraying lorries, mobile workshops, mobile radiological units)																								
870510.000	Crane lorries	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
870520.000	Mobile drilling derricks	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
870530.000	Fire fighting vehicles	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
870540.000	Concrete-mixer lorries	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
870590.000	Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
87.06																									
870600.000	Chassis fitted with engines, for the motor vehicles of headings 87.01 to 87.05	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
87.07	Bodies (including cabs), for the motor vehicles of headings 87.01 to 87.05																								
870710.000	For the vehicles of heading 87.03	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
870790.000	Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
87.08	Parts and accessories of the motor vehicles of headings 87.01 to 87.05																								
870810.000	Bumpers and parts thereof	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Other parts and accessories of bodies (including cabs)																								

TARIFF SCHEDULE OF JAPAN (HS2012)

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
870821.000	Safety seat belts	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
870829.000	Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
8708.30	Brakes and servo-brakes; parts thereof																								
870830.010	- Mounted brake linings	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
870830.090	- Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
870840.000	Gear boxes and parts thereof	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
8708.50	Drive-axles with differential, whether or not provided with other transmission components, and non-driving axles; parts thereof																								
870850.010	- Non-driving axles and parts thereof	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
870850.090	- Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
8708.70	Road wheels and parts and accessories thereof																								
870870.010	- For tractors of heading 87.01	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
870870.090	- Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
870880.000	Suspension systems and parts thereof (including shock-absorbers)	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Other parts and accessories																								
870891.000	Radiators and parts thereof	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
870892.000	Silencers (mufflers) and exhaust pipes; parts thereof	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
870893.000	Clutches and parts thereof	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

TARIFF SCHEDULE OF JAPAN (HS2012)

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
870894.000	Steering wheels, steering columns and steering boxes; parts thereof	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
870895.000	Safety airbags with inflater system; parts thereof	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
8708.99	Other																								
870899.010	- For tractors of heading 87.01	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
870899.090	- Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
87.09	Works trucks, self-propelled, not fitted with lifting or handling equipment, of the type used in factories, warehouses, dock areas or airports for short distance transport of goods; tractors of the type used on railway station platforms; parts of the foregoing vehicles																								
	Vehicles																								
870911.000	Electrical	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
870919.000	Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
870990.000	Parts	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
87.10																									
871000.000	Tanks and other armoured fighting vehicles, motorised, whether or not fitted with weapons, and parts of such vehicles	8.4%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
87.11	Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars; side-cars																								
871110.000	With reciprocating internal combustion piston engine of a cylinder capacity not exceeding 50cc	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
8711.20	With reciprocating internal combustion piston engine of a cylinder capacity exceeding 50cc but not exceeding 250 cc																								

TARIFF SCHEDULE OF JAPAN (HS2012)

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
871120.010	- Of a cylinder capacity exceeding 50cc but not exceeding 125 cc	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
871120.090	- Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
871130.000	With reciprocating internal combustion piston engine of a cylinder capacity exceeding 250 cc but not exceeding 500 cc	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
871140.000	With reciprocating internal combustion piston engine of a cylinder capacity exceeding 500 cc but not exceeding 800 cc	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
871150.000	With reciprocating internal combustion piston engine of a cylinder capacity exceeding 800 cc	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
871190.000	Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
87.12																									
8712.00	Bicycles and other cycles (including delivery tricycles), not motorised																								
871200.100	- With cantilever type caliper brakes	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	- Other																								
	-- Of a nominal wheel diameter not exceeding 24 (60.96 cm)																								
871200.211	--- Of a brake lever dimension exceeding 85mm	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	--- Other																								
871200.218	---- Of a nominal wheel diameter of 12 (30.48cm) or more but not exceeding 16 (40.64cm)	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
871200.219	---- Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	-- Of a nominal wheel diameter of 24 (60.96 cm) or more																								

TARIFF SCHEDULE OF JAPAN (HS2012)

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
871200.291	--- Without derailleur (excluding hub gear)	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
871200.299	--- Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
87.13	Carriages for disabled persons, whether or not motorised or otherwise mechanically propelled																								
871310.000	Not mechanically propelled	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
871390.000	Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
87.14	Parts and accessories of vehicles of headings 87.11 to 87.13																								
871410.000	Of motorcycles (including mopeds)	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
871420.000	Of carriages for disabled persons	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Other																								
871491.000	Frames and forks, and parts thereof	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
871492.000	Wheel rims and spokes	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
871493.000	Hubs, other than coaster braking hubs and hub brakes, and free-wheel sprocket-wheels	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
871494.000	Brakes, including coaster braking hubs and hub brakes, and parts thereof	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
871495.000	Saddles	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
871496.000	Pedals and crank-gear, and parts thereof	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
871499.000	Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
87.15																									

TARIFF SCHEDULE OF JAPAN (HS2012)

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
871500.000	Baby carriages and parts thereof	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
87.16	Trailers and semi-trailers; other vehicles, not mechanically propelled; parts thereof																								
871610.000	Trailers and semi-trailers of the caravan type, for housing or camping	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
871620.000	Self-loading or self-unloading trailers and semi-trailers for agricultural purposes	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Other trailers and semi-trailers for the transport of goods																								
871631.000	Tanker trailers and tanker semi-trailers	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
871639.000	Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
871640.000	Other trailers and semi-trailers	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
871680.000	Other vehicles	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
871690.000	Parts	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

TARIFF SCHEDULE OF JAPAN (HS2012)

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
	Chapter 88 Aircraft, spacecraft, and parts thereof																								
88.01																									
880100.000	Balloons and dirigibles; gliders, hang gliders and other non-powered aircraft	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
88.02	Other aircraft (for example, helicopters, aeroplanes); spacecraft (including satellites) and suborbital and spacecraft launch vehicles																								
	Helicopters																								
880211.000	Of an unladen weight not exceeding 2,000 kg	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
880212.000	Of an unladen weight exceeding 2,000 kg	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
880220.000	Aeroplanes and other aircraft, of an unladen weight not exceeding 2,000 kg	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
880230.000	Aeroplanes and other aircraft, of an unladen weight exceeding 2,000 kg but not exceeding 15,000 kg	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
880240.000	Aeroplanes and other aircraft, of an unladen weight exceeding 15,000 kg	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
880260.000	Spacecraft (including satellites) and suborbital and spacecraft launch vehicles	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
88.03	Parts of goods of heading 88.01 or 88.02																								
8803.10	Propellers and rotors and parts thereof																								
880310.010	- Propellers for aeroplanes	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
880310.020	- Rotors and rotor blades for helicopters	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
880310.090	- Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

TARIFF SCHEDULE OF JAPAN (HS2012)

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
880320.000	Under-carriages and parts thereof	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
880330.000	Other parts of aeroplanes or helicopters	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
880390.000	Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
88.04																									
880400.000	Parachutes (including dirigible parachutes and paragliders) and rotochutes; parts thereof and accessories thereto	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
88.05	Aircraft launching gear; deck-arrestor or similar gear; ground flying trainers; parts of the foregoing articles																								
880510.000	Aircraft launching gear and parts thereof; deck-arrestor or similar gear and parts thereof	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Ground flying trainers and parts thereof																								
880521.000	Air combat simulators and parts thereof	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
880529.000	Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

TARIFF SCHEDULE OF JAPAN (HS2012)

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
	Chapter 89 Ships, boats and floating structures																								
89.01	Cruise ships, excursion boats, ferry-boats, cargo ships, barges and similar vessels for the transport of persons or goods																								
890110.000	Cruise ships, excursion boats and similar vessels principally designed for the transport of persons; ferry-boats of all kinds	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
890120.000	Tankers	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
890130.000	Refrigerated vessels, other than those of subheading 8901.20	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
890190.000	Other vessels for the transport of goods and other vessels for the transport of both persons and goods	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
89.02																									
890200.000	Fishing vessels; factory ships and other vessels for processing or preserving fishery products	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
89.03	Yachts and other vessels for pleasure or sports; rowing boats and canoes																								
890310.000	Inflatable	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Other																								
890391.000	Sailboats, with or without auxiliary motor	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
890392.000	Motorboats, other than outboard motorboats	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
890399.000	Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
89.04																									
890400.000	Tugs and pusher craft	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

TARIFF SCHEDULE OF JAPAN (HS2012)

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
89.05	Light-vessels, fire-floats, dredgers, floating cranes, and other vessels the navigability of which is subsidiary to their main function; floating docks; floating or submersible drilling or production platforms																								
890510.000	Dredgers	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
890520.000	Floating or submersible drilling or production platforms	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
890590.000	Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
89.06	Other vessels, including warships and lifeboats other than rowing boats																								
890610.000	Warships	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
8906.90	Other																								
890690.010	- Of a gross tonnage of less than 100 tons	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
890690.090	- Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
89.07	Other floating structures (for example, rafts, tanks, coffer-dams, landing-stages, buoys and beacons)																								
890710.000	Inflatable rafts	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
890790.000	Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
89.08																									
890800.000	Vessels and other floating structures for breaking up	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

TARIFF SCHEDULE OF JAPAN (HS2012)

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
	SECTION XVIII OPTICAL, PHOTOGRAPHIC, CINEMATOGRAPHIC, MEASURING, CHECKING, PRECISION, MEDICAL OR SURGICAL INSTRUMENTS AND APPARATUS; CLOCKS AND WATCHES; MUSICAL INSTRUMENTS; PARTS AND ACCESSORIES THEREOF																								
	Chapter 90 Optical, photographic, cinematographic, measuring, checking, precision, medical or surgical instruments and apparatus; parts and accessories thereof																								
90.01	Optical fibres and optical fibre bundles; optical fibre cables other than those of heading 85.44; sheets and plates of polarising material; lenses (including contact lenses), prisms, mirrors and other optical elements, of any material, unmounted, other than such elements of glass not optically worked																								
9001.10	Optical fibres, optical fibre bundles and cables																								
900110.010	- Of glass	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
900110.090	- Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
900120.000	Sheets and plates of polarising material	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
900130.000	Contact lenses	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
900140.000	Spectacle lenses of glass	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
900150.000	Spectacle lenses of other materials	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
900190.000	Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
90.02	Lenses, prisms, mirrors and other optical elements, of any material, mounted, being parts of or fittings for instruments or apparatus, other than such elements of glass not optically worked																								
	Objective lenses																								
9002.11	For cameras, projectors or photographic enlargers or reducers																								
900211.010	- For cameras	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
900211.090	- Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

TARIFF SCHEDULE OF JAPAN (HS2012)

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
900219.000	Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
900220.000	Filters	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
900290.000	Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
90.03	Frames and mountings for spectacles, goggles or the like, and parts thereof																								
	Frames and mountings																								
900311.000	Of plastics	4.7%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
9003.19	Of other materials																								
900319.010	1 Of metal	4.7%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
900319.020	2 Other	3.3%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
900390.000	Parts	4.7%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
90.04	Spectacles, goggles and the like, corrective, protective or other																								
900410.000	Sunglasses	5.3%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
900490.000	Other	5.3%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
90.05	Binoculars, monoculars, other optical telescopes, and mountings therefor; other astronomical instruments and mountings therefor, but not including instruments for radio-astronomy																								
900510.000	Binoculars	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
900580.000	Other instruments	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
900590.000	Parts and accessories (including mountings)	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

TARIFF SCHEDULE OF JAPAN (HS2012)

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
90.06	Photographic (other than cinematographic) cameras; photographic flashlight apparatus and flashbulbs other than discharge lamps of heading 85.39																								
900610.000	Cameras of a kind used for preparing printing plates or cylinders	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
900630.000	Cameras specially designed for underwater use, for aerial survey or for medical or surgical examination of internal organs; comparison cameras for forensic or criminological purposes	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
900640.000	Instant print cameras	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Other cameras																								
900651.000	With a through-the-lens viewfinder (single lens reflex (SLR)), for roll film of a width not exceeding 35 mm	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
900652.000	Other, for roll film of a width less than 35 mm	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
9006.53	Other, for roll film of a width of 35 mm																								
900653.100	- Without a function of exchanging film	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
900653.900	- Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
900659.000	Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Photographic flashlight apparatus and flashbulbs																								
900661.000	Discharge lamp ("electronic") flashlight apparatus	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
900669.000	Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Parts and accessories																								
900691.000	For cameras	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
900699.000	Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

TARIFF SCHEDULE OF JAPAN (HS2012)

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
90.07	Cinematographic cameras and projectors, whether or not incorporating sound recording or reproducing apparatus																								
900710.000	Cameras	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
900720.000	Projectors	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Parts and accessories																								
900791.000	For cameras	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
900792.000	For projectors	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
90.08	Image projectors, other than cinematographic; photographic (other than cinematographic) enlargers and reducers																								
900850.000	Projectors, enlargers and reducers	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
9008.90	Parts and accessories																								
900890.010	- Of image projectors	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
900890.090	- Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
90.10	Apparatus and equipment for photographic (including cinematographic) laboratories, not specified or included elsewhere in this Chapter; negatoscopes; projection screens																								
901010.000	Apparatus and equipment for automatically developing photographic (including cinematographic) film or paper in rolls or for automatically exposing developed film to rolls of photographic paper	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
901050.000	Other apparatus and equipment for photographic (including cinematographic) laboratories; negatoscopes	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
901060.000	Projection screens	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
901090.000	Parts and accessories	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

TARIFF SCHEDULE OF JAPAN (HS2012)

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
90.11	Compound optical microscopes, including those for photomicrography, cinephotomicrography or microprojection																								
901110.000	Stereoscopic microscopes	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
901120.000	Other microscopes, for photomicrography, cinephotomicrography or microprojection	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
901180.000	Other microscopes	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
901190.000	Parts and accessories	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
90.12	Microscopes other than optical microscopes; diffraction apparatus																								
901210.000	Microscopes other than optical microscopes; diffraction apparatus	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
901290.000	Parts and accessories	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
90.13	Liquid crystal devices not constituting articles provided for more specifically in other headings; lasers, other than laser diodes; other optical appliances and instruments, not specified or included elsewhere in this Chapter																								
901310.000	Telescopic sights for fitting to arms; periscopes; telescopes designed to form parts of machines, appliances, instruments or apparatus of this Chapter or Section XVI	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
9013.20	Lasers, other than laser diodes																								
901320.010	- For laboratory uses	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
901320.090	- Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
901380.000	Other devices, appliances and instruments	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
901390.000	Parts and accessories	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
90.14	Direction finding compasses; other navigational instruments and appliances																								

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
901410.000	Direction finding compasses	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
901420.000	Instruments and appliances for aeronautical or space navigation (other than compasses)	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
901480.000	Other instruments and appliances	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
901490.000	Parts and accessories	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
90.15	Surveying (including photogrammetrical surveying), hydrographic, oceanographic, hydrological, meteorological or geophysical instruments and appliances, excluding compasses; rangefinders																								
901510.000	Rangefinders	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
901520.000	Theodolites and tachymeters (tacheometers)	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
901530.000	Levels	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
901540.000	Photogrammetrical surveying instruments and appliances	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
901580.000	Other instruments and appliances	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
9015.90	Parts and accessories																								
901590.010	- Of electrical instruments and appliances	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
901590.090	- Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
90.16																									
901600.000	Balances of a sensitivity of 5 cg or better, with or without weights	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
90.17	Drawing, marking-out or mathematical calculating instruments (for example, drafting machines, pantographs, protractors, drawing sets, slide rules, disc calculators); instruments for measuring length, for use in the hand (for example, measuring rods and tapes, micrometers, callipers), not specified or included elsewhere in this Chapter																								
901710.000	Drafting tables and machines, whether or not automatic	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
901720.000	Other drawing, marking-out or mathematical calculating instruments	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
9017.30	Micrometers, callipers and gauges																								
901730.010	- Of electrical type	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
901730.090	- Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
901780.000	Other instruments	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
901790.000	Parts and accessories	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
90.18	Instruments and appliances used in medical, surgical, dental or veterinary sciences, including scintigraphic apparatus, other electro-medical apparatus and sight-testing instruments																								
	Electro-diagnostic apparatus (including apparatus for functional exploratory examination or for checking physiological parameters)																								
901811.000	Electro-cardiographs	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
901812.000	Ultrasonic scanning apparatus	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
9018.13	Magnetic resonance imaging apparatus																								
901813.010	- For veterinary use	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
901813.090	- Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
9018.14	Scintigraphic apparatus																								
901814.010	- For veterinary use	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
901814.090	- Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
9018.19	Other																								
901819.010	- Ultrasonic diagnostic equipment	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

TARIFF SCHEDULE OF JAPAN (HS2012)

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
	- Other																								
901819.091	-- For veterinary use	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
901819.098	-- Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
901820.000	Ultra-violet or infra-red ray apparatus	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Syringes, needles, catheters, cannulae and the like																								
9018.31	Syringes, with or without needles																								
901831.010	- For dental use	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
901831.020	- Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
9018.32	Tubular metal needles and needles for sutures																								
901832.010	- For dental use	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
901832.020	- Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
9018.39	Other																								
901839.010	- For dental use	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	- Other																								
901839.021	-- For surgical use	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
901839.029	-- Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Other instruments and appliances, used in dental sciences																								
901841.000	Dental drill engines, whether or not combined on a single base with other dental equipment	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

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Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
9018.49	Other																								
901849.010	- Dentists' chairs	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
901849.020	- Other electro-dental apparatus (excluding apparatus merely driven by electric motors), and parts and accessories thereof	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
901849.090	- Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
9018.50	Other ophthalmic instruments and appliances																								
901850.010	- Electrical apparatus (excluding apparatus merely driven by electric motors), and parts and accessories thereof	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
901850.090	- Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
9018.90	Other instruments and appliances																								
901890.010	- Surgical instruments and appliances (except electro-medical apparatus (excluding apparatus merely driven by electric motor), forceps, knives, scissors and other hand-held instruments and parts and accessories thereof)	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	- Other																								
	-- For medical or surgical use																								
	--- For surgical use																								
901890.021	---- Electrical apparatus (excluding apparatus merely driven by electric motors), and parts and accessories thereof	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
901890.022	---- Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	--- Other																								
901890.023	---- Electrical apparatus (excluding apparatus merely driven by electric motors), and parts and accessories thereof	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
901890.024	---- Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

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Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
901890.029	-- Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
90.19	Mechano-therapy appliances; massage apparatus; psychological aptitude-testing apparatus; ozone therapy, oxygen therapy, aerosol therapy, artificial respiration or other therapeutic respiration apparatus																								
901910.000	Mechano-therapy appliances; massage apparatus; psychological aptitude-testing apparatus	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
901920.000	Ozone therapy, oxygen therapy, aerosol therapy, artificial respiration or other therapeutic respiration apparatus	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
90.20																									
902000.000	Other breathing appliances and gas masks, excluding protective masks having neither mechanical parts nor replaceable filters	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
90.21	Orthopaedic appliances, including crutches, surgical belts and trusses; splints and other fracture appliances; artificial parts of the body; hearing aids and other appliances which are worn or carried, or implanted in the body, to compensate for a defect or disability																								
902110.000	Orthopaedic or fracture appliances	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Artificial teeth and dental fittings																								
9021.21	Artificial teeth																								
902121.010	- Factitious teeth	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
902121.090	- Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
902129.000	Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Other artificial parts of the body																								
902131.000	Artificial joints	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
902139.000	Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

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Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
902140.000	Hearing aids, excluding parts and accessories	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
902150.000	Pacemakers for stimulating heart muscles, excluding parts and accessories	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
902190.000	Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
90.22	Apparatus based on the use of X-rays or of alpha, beta or gamma radiations, whether or not for medical, surgical, dental or veterinary uses, including radiography or radiotherapy apparatus, X-ray tubes and other X-ray generators, high tension generators, control panels and desks, screens, examination or treatment tables, chairs and the like																								
	Apparatus based on the use of X-rays, whether or not for medical, surgical, dental or veterinary uses, including radiography or radiotherapy apparatus																								
902212.000	Computed tomography apparatus	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
902213.000	Other, for dental uses	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
9022.14	Other, for medical, surgical or veterinary uses																								
902214.010	- For medical or surgical use	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
902214.090	- For veterinary use	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
902219.000	For other uses	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Apparatus based on the use of alpha, beta or gamma radiations, whether or not for medical, surgical, dental or veterinary uses, including radiography or radiotherapy apparatus																								
902221.000	For medical, surgical, dental or veterinary uses	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
902229.000	For other uses	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
9022.30	X-ray tubes																								
902230.010	- For medical, surgical or dental use	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
902230.090	- Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
9022.90	Other, including parts and accessories																								
902290.010	- Parts and accessories of apparatus based on the use of alpha, beta or gamma radiations	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	- Other																								
902290.021	-- For medical, surgical or dental use	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
902290.029	-- Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
90.23																									
902300.000	Instruments, apparatus and models, designed for demonstrational purposes (for example, in education or exhibitions), unsuitable for other uses	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
90.24	Machines and appliances for testing the hardness, strength, compressibility, elasticity or other mechanical properties of materials (for example, metals, wood, textiles, paper, plastics)																								
902410.000	Machines and appliances for testing metals	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
902480.000	Other machines and appliances	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
902490.000	Parts and accessories	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
90.25	Hydrometers and similar floating instruments, thermometers, pyrometers, barometers, hygrometers and psychrometers, recording or not, and any combination of these instruments																								
	Thermometers and pyrometers, not combined with other instruments																								
902511.000	Liquid-filled, for direct reading	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
9025.19	Other																								
902519.010	- Of electrical type	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
902519.090	- Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
902580.000	Other instruments	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
902590.000	Parts and accessories	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
90.26	Instruments and apparatus for measuring or checking the flow, level, pressure or other variables of liquids or gases (for example, flow meters, level gauges, manometers, heat meters), excluding instruments and apparatus of heading 90.14, 90.15, 90.28 or 90.32																								
902610.000	For measuring or checking the flow or level of liquids	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
9026.20	For measuring or checking pressure																								
902620.010	- Of electrical type	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
902620.090	- Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
902680.000	Other instruments or apparatus	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
902690.000	Parts and accessories	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
90.27	Instruments and apparatus for physical or chemical analysis (for example, polarimeters, refractometers, spectrometers, gas or smoke analysis apparatus); instruments and apparatus for measuring or checking viscosity, porosity, expansion, surface tension or the like; instruments and apparatus for measuring or checking quantities of heat, sound or light (including exposure meters); microtomes																								
902710.000	Gas or smoke analysis apparatus	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
902720.000	Chromatographs and electrophoresis instruments	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
902730.000	Spectrometers, spectrophotometers and spectrographs using optical radiations (UV, visible, IR)	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
902750.000	Other instruments and apparatus using optical radiations (UV, visible, IR)	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

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Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
9027.80	Other instruments and apparatus																								
	- Of electrical type																								
902780.011	-- Instruments and apparatus for analysis	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
902780.019	-- Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
902780.090	- Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
9027.90	Microtomes; parts and accessories																								
902790.010	- Parts and accessories of electrical instruments and apparatus	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
902790.090	- Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
90.28	Gas, liquid or electricity supply or production meters, including calibrating meters therefor																								
902810.000	Gas meters	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
902820.000	Liquid meters	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
902830.000	Electricity meters	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
902890.000	Parts and accessories	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
90.29	Revolution counters, production counters, taximeters, mileometers, pedometers and the like; speed indicators and tachometers, other than those of heading 90.14 or 90.15; stroboscopes																								
902910.000	Revolution counters, production counters, taximeters, mileometers, pedometers and the like	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
9029.20	Speed indicators and tachometers; stroboscopes																								
902920.010	- Of electrical type	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
902920.090	- Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

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Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
902990.000	Parts and accessories	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
90.30	Oscilloscopes, spectrum analysers and other instruments and apparatus for measuring or checking electrical quantities, excluding meters of heading 90.28; instruments and apparatus for measuring or detecting alpha, beta, gamma, X-ray, cosmic or other ionising radiations																								
903010.000	Instruments and apparatus for measuring or detecting ionising radiations	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
903020.000	Oscilloscopes and oscillographs	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Other instruments and apparatus, for measuring or checking voltage, current, resistance or power																								
903031.000	Multimeters without a recording device	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
903032.000	Multimeters with a recording device	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
9030.33	Other, without a recording device																								
903033.010	- Voltmeters and ammeters	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
903033.090	- Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
903039.000	Other, with a recording device	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
903040.000	Other instruments and apparatus, specially designed for telecommunications (for example, cross-talk meters, gain measuring instruments, distortion factor meters, psophometers)	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Other instruments and apparatus																								
903082.000	For measuring or checking semiconductor wafers or devices	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
903084.000	Other, with a recording device	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
9030.89	Other																								
903089.010	- Character measuring testers for integrated circuits or semiconductors	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

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Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
	- Other																								
903089.091	-- Spectrum analyzers	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
903089.099	-- Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
903090.000	Parts and accessories	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
90.31	Measuring or checking instruments, appliances and machines, not specified or included elsewhere in this Chapter; profile projectors																								
903110.000	Machines for balancing mechanical parts	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
903120.000	Test benches	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Other optical instruments and appliances																								
903141.000	For inspecting semiconductor wafers or devices or for inspecting photomasks or reticles used in manufacturing semiconductor devices	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
9031.49	Other																								
903149.010	- Profile projectors	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
903149.090	- Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
9031.80	Other instruments, appliances and machines																								
	- Of electrical type																								
903180.011	-- Automatic measuring instruments	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
903180.012	-- Dynamometers	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
903180.013	-- Vibration measuring and testing apparatus	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
903180.019	-- Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

TARIFF SCHEDULE OF JAPAN (HS2012)

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
903180.090	- Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
9031.90	Parts and accessories																								
903190.010	- Of electrical instruments and apparatus	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
903190.090	- Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
90.32	Automatic regulating or controlling instruments and apparatus																								
9032.10	Thermostats																								
903210.010	- Of electrical type	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
903210.090	- Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
903220.000	Manostats	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Other instruments and apparatus																								
903281.000	Hydraulic or pneumatic	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
9032.89	Other																								
903289.010	- Of electrical type	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
903289.090	- Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
903290.000	Parts and accessories	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
90.33																									
903300.000	Parts and accessories (not specified or included elsewhere in this Chapter) for machines, appliances, instruments or apparatus of Chapter 90	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

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Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
	Chapter 91 Clocks and watches and parts thereof																								
91.01	Wrist-watches, pocket-watches and other watches, including stop-watches, with case of precious metal or of metal clad with precious metal																								
	Wrist-watches, electrically operated, whether or not incorporating a stop-watch facility																								
910111.000	With mechanical display only	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
9101.19	Other																								
910119.010	- With opto-electronic display only	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
910119.090	- Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Other wrist-watches, whether or not incorporating a stop-watch facility																								
910121.000	With automatic winding	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
910129.000	Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Other																								
910191.000	Electrically operated	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
910199.000	Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
91.02	Wrist-watches, pocket-watches and other watches, including stop-watches, other than those of heading 91.01																								
	Wrist-watches, electrically operated, whether or not incorporating a stop-watch facility																								
910211.000	With mechanical display only	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
910212.000	With opto-electronic display only	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

TARIFF SCHEDULE OF JAPAN (HS2012)

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
910219.000	Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Other wrist-watches, whether or not incorporating a stop-watch facility																								
910221.000	With automatic winding	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
910229.000	Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Other																								
910291.000	Electrically operated	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
910299.000	Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
91.03	Clocks with watch movements, excluding clocks of heading 91.04																								
910310.000	Electrically operated	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
910390.000	Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
91.04																									
910400.000	Instrument panel clocks and clocks of a similar type for vehicles, aircraft, spacecraft or vessels	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
91.05	Other clocks																								
	Alarm clocks																								
910511.000	Electrically operated	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
910519.000	Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Wall clocks																								
910521.000	Electrically operated	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
910529.000	Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Other																								
910591.000	Electrically operated	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
910599.000	Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
91.06	Time of day recording apparatus and apparatus for measuring, recording or otherwise indicating intervals of time, with clock or watch movement or with synchronous motor (for example, time-registers, time-recorders)																								
910610.000	Time-registers; time-recorders	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
910690.000	Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
91.07																									
910700.000	Time switches with clock or watch movement or with synchronous motor	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
91.08	Watch movements, complete and assembled																								
	Electrically operated																								
910811.000	With mechanical display only or with a device to which a mechanical display can be incorporated	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
910812.000	With opto-electronic display only	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
910819.000	Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
910820.000	With automatic winding	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
910890.000	Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
91.09	Clock movements, complete and assembled																								

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Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
910910.000	Electrically operated	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
910990.000	Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
91.10	Complete watch or clock movements, unassembled or partly assembled (movement sets); incomplete watch or clock movements, assembled; rough watch or clock movements																								
	Of watches																								
911011.000	Complete movements, unassembled or partly assembled (movement sets)	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
911012.000	Incomplete movements, assembled	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
911019.000	Rough movements	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
911090.000	Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
91.11	Watch cases and parts thereof																								
911110.000	Cases of precious metal or of metal clad with precious metal	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
911120.000	Cases of base metal, whether or not gold- or silver-plated	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
911180.000	Other cases	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
911190.000	Parts	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
91.12	Clock cases and cases of a similar type for other goods of this Chapter, and parts thereof																								
911220.000	Cases	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
911290.000	Parts	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
91.13	Watch straps, watch bands and watch bracelets, and parts thereof																								
9113.10	Of precious metal or of metal clad with precious metal																								

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
911310.010	- Of silver or of platinum (including iridium, osmium, palladium, rhodium and ruthenium)	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
911310.020	- Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
9113.20	Of base metal, whether or not gold- or silver-plated																								
911320.010	- Plated with precious metal	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
911320.020	- Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
9113.90	Other																								
	1 Of leather or of composition leather																								
911390.110	(1) Containing furskin or combined or trimmed with precious metal, metal clad with precious metal or metal plated with precious metal, precious stones, semi-precious stones, pearls, coral, elephants' tusks or Bekko	16.0%	B11		14.5 %	13.0 %	11.6 %	10.1 %	8.7%	7.2%	5.8%	4.3%	2.9%	1.4%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
911390.190	(2) Other	10.0%	B11		9.0%	8.1%	7.2%	6.3%	5.4%	4.5%	3.6%	2.7%	1.8%	0.9%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																								
911390.210	(1) Composed of two or more materials, no account being taken of materials (for example, strings) used only for assembly	10.0%	B11		9.0%	8.1%	7.2%	6.3%	5.4%	4.5%	3.6%	2.7%	1.8%	0.9%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
911390.220	(2) Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
91.14	Other clock or watch parts																								
911410.000	Springs, including hair-springs	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
911430.000	Dials	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
911440.000	Plates and bridges	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
911490.000	Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

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Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
	Chapter 92 Musical instruments; parts and accessories of such articles																								
92.01	Pianos, including automatic pianos; harpsichords and other keyboard stringed instruments																								
920110.000	Upright pianos	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
920120.000	Grand pianos	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
920190.000	Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
92.02	Other string musical instruments (for example, guitars, violins, harps)																								
920210.000	Played with a bow	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
9202.90	Other																								
920290.010	- Guitars	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
920290.090	- Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
92.05	Wind musical instruments (for example, keyboard pipe organs, accordions, clarinets, trumpets, bagpipes), other than fairground organs and mechanical street organs.																								
920510.000	Brass-wind instruments	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
9205.90	Other																								
920590.010	- Keyboard pipe organs; harmoniums and similar keyboard instruments with free metal reeds	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
920590.020	- Accordions and similar instruments	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
920590.030	- Mouth organs	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
920590.090	- Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

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Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
92.06																									
920600.000	Percussion musical instruments (for example, drums, xylophones, cymbals, castanets, maracas)	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
92.07	Musical instruments, the sound of which is produced, or must be amplified, electrically (for example, organs, guitars, accordions)																								
920710.000	Keyboard instruments, other than accordions	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
9207.90	Other																								
920790.010	- Electric guitars	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
920790.090	- Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
92.08	Musical boxes, fairground organs, mechanical street organs, mechanical singing birds, musical saws and other musical instruments not falling within any other heading of this Chapter; decoy calls of all kinds; whistles, call horns and other mouth-blown sound signalling instruments																								
920810.000	Musical boxes	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
920890.000	Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
92.09	Parts (for example, mechanisms for musical boxes) and accessories (for example, cards, discs and rolls for mechanical instruments) of musical instruments; metronomes, tuning forks and pitch pipes of all kinds																								
920930.000	Musical instrument strings	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Other																								
920991.000	Parts and accessories for pianos	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
920992.000	Parts and accessories for the musical instruments of heading 92.02	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
920994.000	Parts and accessories for the musical instruments of heading 92.07	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

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Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
9209.99	Other																								
920999.010	- Metronomes, tuning forks and pitch pipes	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
920999.020	- Mechanisms for musical boxes	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
920999.030	- Parts and accessories for keyboard pipe organs; harmoniums and similar keyboard instruments with free metal reeds of subheading 9205.90	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
920999.090	- Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

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Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
	SECTION XIX ARMS AND AMMUNITION; PARTS AND ACCESSORIES THEREOF																								
	Chapter 93 Arms and ammunition; parts and accessories thereof																								
93.01	Military weapons, other than revolvers, pistols and the arms of heading 93.07																								
930110.000	Artillery weapons (for example, guns, howitzers and mortars)	8.4%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
930120.000	Rocket launchers; flame-throwers; grenade launchers; torpedo tubes and similar projectors	8.4%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
930190.000	Other	8.4%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
93.02																									
930200.000	Revolvers and pistols, other than those of heading 93.03 or 93.04	8.4%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
93.03	Other firearms and similar devices which operate by the firing of an explosive charge (for example, sporting shotguns and rifles, muzzle-loading firearms, Very pistols and other devices designed to project only signal flares, pistols and revolvers for firing blank ammunition, captive-bolt humane killers, line-throwing guns)																								
930310.000	Muzzle-loading firearms	5.4%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
930320.000	Other sporting, hunting or target-shooting shotguns, including combination shotgun-rifles	6.3%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
930330.000	Other sporting, hunting or target-shooting rifles	5.4%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
930390.000	Other	5.4%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
93.04																									
930400.000	Other arms (for example, spring, air or gas guns and pistols, truncheons), excluding those of heading 93.07	5.4%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

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Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
93.05	Parts and accessories of articles of headings 93.01 to 93.04																								
9305.10	Of revolvers or pistols																								
930510.010	1 Of military ordnance	8.4%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
930510.020	2 Other	5.4%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
930520.000	Of shotguns or rifles of heading 93.03	5.4%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Other																								
930591.000	Of military weapons of heading 93.01	8.4%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
9305.99	Other																								
930599.010	1 Of leather or of composition leather	8.2%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
930599.090	2 Other	5.4%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
93.06	Bombs, grenades, torpedoes, mines, missiles and similar munitions of war and parts thereof; cartridges and other ammunition and projectiles and parts thereof, including shot and cartridge wads																								
	Shotgun cartridges and parts thereof; air gun pellets																								
930621.000	Cartridges	5.4%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
930629.000	Other	5.4%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
9306.30	Other cartridges and parts thereof																								
930630.100	1 Cartridges for riveting or similar tools or for captive bolt humane killers and parts thereof	8.4%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
930630.200	2 For hunting or sporting	5.4%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

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Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
930630.900	3 Other	8.4%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
930690.000	Other	8.4%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
93.07																									
930700.000	Swords, cutlasses, bayonets, lances and similar arms and parts thereof and scabbards and sheaths therefor	8.4%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
	SECTION XX MISCELLANEOUS MANUFACTURED ARTICLES																								
	Chapter 94 Furniture; bedding, mattresses, mattress supports, cushions and similar stuffed furnishings; lamps and lighting fittings, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like; prefabricated buildings																								
94.01	Seats (other than those of heading 94.02), whether or not convertible into beds, and parts thereof																								
940110.000	Seats of a kind used for aircraft	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
940120.000	Seats of a kind used for motor vehicles	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
9401.30	Swivel seats with variable height adjustment																								
940130.010	1 Covered with leather	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																								
940130.020	- Of rattan	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
940130.030	- Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
9401.40	Seats other than garden seats or camping equipment, convertible into beds																								
940140.010	1 Covered with leather	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
940140.090	2 Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Seats of cane, osier, bamboo or similar materials																								
940151.000	Of bamboo or rattan	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
940159.000	Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Other seats, with wooden frames																								
9401.61	Upholstered																								

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
940161.010	- Covered with leather	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
940161.020	- Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
940169.000	Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Other seats, with metal frames																								
9401.71	Upholstered																								
940171.010	1 Covered with leather	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
940171.090	2 Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
9401.79	Other																								
940179.010	1 Covered with leather	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
940179.090	2 Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
9401.80	Other seats																								
	1 Covered with leather																								
940180.011	- Of marble	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
940180.091	- Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																								
940180.012	- Of marble	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
940180.099	- Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
9401.90	Parts																								

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Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
	1 Of leather																								
940190.021	- Of a kind use for the motor vehicles	3.8%	B11		3.4%	3.1%	2.7%	2.4%	2.0%	1.7%	1.3%	1.0%	0.6%	0.3%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
940190.029	- Other	3.8%	B11		3.4%	3.1%	2.7%	2.4%	2.0%	1.7%	1.3%	1.0%	0.6%	0.3%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
940190.090	2 Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
94.02	Medical, surgical, dental or veterinary furniture (for example, operating tables, examination tables, hospital beds with mechanical fittings, dentists' chairs); barbers' chairs and similar chairs, having rotating as well as both reclining and elevating movements; parts of the foregoing articles																								
940210.000	Dentists', barbers' or similar chairs and parts thereof	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
940290.000	Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
94.03	Other furniture and parts thereof																								
940310.000	Metal furniture of a kind used in offices	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
940320.000	Other metal furniture	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
940330.000	Wooden furniture of a kind used in offices	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
940340.000	Wooden furniture of a kind used in the kitchen	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
940350.000	Wooden furniture of a kind used in the bedroom	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
9403.60	Other wooden furniture																								
940360.010	- Shelved furniture (excluding cupboards and bookcases), designed to be hung, to be fixed to the wall or to stand one on the other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	- Other																								

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Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
940360.110	-- Buddhist altar	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
940360.190	-- Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
940370.000	Furniture of plastics	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Furniture of other materials, including cane, osier, bamboo or similar materials																								
940381.000	Of bamboo or rattan	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
9403.89	Other																								
940389.010	- Of marble	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
940389.090	- Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
9403.90	Parts																								
940390.010	- Of metal	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
940390.020	- Of wood	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
940390.090	- Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
94.04	Mattress supports; articles of bedding and similar furnishing (for example, mattresses, quilts, eiderdowns, cushions, pouffes and pillows) fitted with springs or stuffed or internally fitted with any material or of cellular rubber or plastics, whether or not covered																								
940410.000	Mattress supports	3.2%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Mattresses																								
940421.000	Of cellular rubber or plastics, whether or not covered	3.8%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
940429.000	Of other materials	3.8%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

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Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
940430.000	Sleeping bags	3.8%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
9404.90	Other																								
	- Quilts and eiderdowns																								
940490.010	-- Eiderdowns, stuffed with feather or down	3.8%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
940490.020	-- Stuffed solely with man-made fibres	3.8%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
940490.030	-- Other	3.8%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
940490.090	- Other	3.8%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
94.05	Lamps and lighting fittings including searchlights and spotlights and parts thereof, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like, having a permanently fixed light source, and parts thereof not elsewhere specified or included																								
940510.000	Chandeliers and other electric ceiling or wall lighting fittings, excluding those of a kind used for lighting public open spaces or thoroughfares	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
940520.000	Electric table, desk, bedside or floor-standing lamps	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
940530.000	Lighting sets of a kind used for Christmas trees	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
9405.40	Other electric lamps and lighting fittings																								
940540.010	- Searchlights and spotlights	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
940540.090	- Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
9405.50	Non-electrical lamps and lighting fittings																								
940550.010	- Of marble	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
940550.090	- Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

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Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
9405.60	Illuminated signs, illuminated name-plates and the like																								
	1 Of glass, of wood, of gut (other than silk-worm gut), of goldbeater's skin, of bladders or tendons																								
940560.010	- Of glass	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
940560.020	- Of wood	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
940560.030	- Of gut (other than silk-worm gut), of goldbeater's skin, of bladders or of tendons	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
940560.040	2 Other	4.8%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Parts																								
940591.000	Of glass	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
940592.000	Of plastics	3.9%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
9405.99	Other																								
940599.020	- Of wood	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	- Other																								
940599.091	-- of base metal	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
940599.099	-- Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
94.06																									
9406.00	Prefabricated buildings																								
940600.010	- With floor, having a room or rooms which are not less than 9 m²	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
940600.090	- Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

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Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
	Chapter 95 Toys, games and sports requisites; parts and accessories thereof																								
95.03																									
9503.00	Tricycles, scooters, pedal cars and similar wheeled toys; dolls' carriages; dolls; other toys; reduced-size ("scale") models and similar recreational models, working or not; puzzles of all kinds																								
950300.100	1 Wheeled toys; dolls' carriages	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Dolls representing only human beings																								
950300.210	- Dolls, whether or not dressed	3.9%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	- Parts and accessories																								
950300.221	-- Garments and accessories therefor, footwear and headgear	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
950300.229	-- Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	3 Toys representing animals or non-human creatures																								
	(1) Stuffed																								
950300.311	A Of textile woven fabrics or of plastics	3.9%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
950300.319	B Other	2.8%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	(2) Other																								
	A Of textile woven fabrics, of base metal or of plastics																								
950300.323	- Of plastics	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
950300.329	- Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
950300.390	B Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

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Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
	4 Puzzles																								
950300.410	(1) Of base metal or of plastics	3.9%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
950300.490	(2) Other	2.8%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	5 Electric trains, including tracks, signals and other accessories therefor, reduced-size ("scale") model assembly kits and other construction sets and constructional toys																								
950300.510	(1) Of base metal or of plastics	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
950300.590	(2) Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	6 Toy musical instruments and apparatus and other toys, put up in sets or outfits																								
950300.610	(1) Of textile woven fabrics, of base metal or of plastics	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
950300.690	(2) Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	7 Other																								
	(1) Of textile woven fabrics, of base metal or of plastics																								
950300.911	- Of textile woven fabrics	3.9%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
950300.912	- Of base metal	3.9%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
950300.913	- Of plastics	3.9%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
950300.990	(2) Other	2.8%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
95.04	Video game consoles and machines, articles for funfair, table or parlour games, including pintables, billiards, special tables for casino games and automatic bowling alley equipment																								
950420.000	Articles and accessories for billiards of all kinds	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

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Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
950430.000	Other games, operated by coins, banknotes, bank cards, tokens or by any other means of payment, other than automatic bowling alley equipment	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
950440.000	Playing cards	3.2%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
950450.000	Video game consoles and machines, other than those of subheading 9504.30	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
9504.90	Other																								
950490.020	1 Bowling balls	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
950490.010	2 Articles for chess or other table games and parts and accessories thereof	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
950490.090	3 Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
95.05	Festive, carnival or other entertainment articles, including conjuring tricks and novelty jokes																								
950510.000	Articles for Christmas festivities	3.2%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
950590.000	Other	3.2%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
95.06	Articles and equipment for general physical exercise, gymnastics, athletics, other sports (including table-tennis) or outdoor games, not specified or included elsewhere in this Chapter; swimming pools and paddling pools																								
	Snow-skis and other snow-ski equipment																								
950611.000	Skis	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
950612.000	Ski-fastenings (ski-bindings)	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
950619.000	Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Water-skis, surf-boards, sailboards and other water-sport equipment																								
950621.000	Sailboards	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

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Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
950629.000	Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Golf clubs and other golf equipment																								
950631.000	Clubs, complete	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
950632.000	Balls	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
950639.000	Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
950640.000	Articles and equipment for table-tennis	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Tennis, badminton or similar rackets, whether or not strung																								
9506.51	Lawn-tennis rackets, whether or not strung																								
950651.010	- Lawn-tennis rackets, excluding parts and accessories	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
950651.090	- Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
950659.000	Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Balls, other than golf balls and table-tennis balls																								
950661.000	Lawn-tennis balls	3.2%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
950662.000	Inflatable	3.2%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
950669.000	Other	3.2%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
950670.000	Ice skates and roller skates, including skating boots with skates attached	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Other																								
950691.000	Articles and equipment for general physical exercise, gymnastics or athletics	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

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Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
950699.000	Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
95.07	Fishing rods, fish-hooks and other line fishing tackle; fish landing nets, butterfly nets and similar nets; decoy "birds" (other than those of heading 92.08 or 97.05) and similar hunting or shooting requisites																								
9507.10	Fishing rods																								
950710.010	- Fishing rods, excluding parts and accessories	3.2%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
950710.090	- Other	3.2%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
950720.000	Fish-hooks, whether or not snelled	3.2%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
950730.000	Fishing reels	3.2%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
950790.000	Other	3.2%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
95.08	Roundabouts, swings, shooting galleries and other fairground amusements; travelling circuses and travelling menageries; travelling theatres																								
950810.000	Travelling circuses and travelling menageries	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
950890.000	Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

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	Chapter 96 Miscellaneous manufactured articles																								
96.01	Worked ivory, bone, tortoise-shell, horn, antlers, coral, mother-of-pearl and other animal carving material, and articles of these materials (including articles obtained by moulding)																								
9601.10	Worked ivory and articles of ivory																								
960110.010	1 Of elephants' tusks	5.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
960110.020	2 Other	3.9%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
9601.90	Other																								
960190.100	1 Worked Bekko and coral, and articles of Bekko or coral	4.1%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																								
960190.200	- Worked mother-of-pearl and articles of mother-of-pearl, formed to be suitable for the manufacture of buttons	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
960190.300	- Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
96.02																									
9602.00	Worked vegetable or mineral carving material and articles of these materials; moulded or carved articles of wax, of stearin, of natural gums or natural resins or of modelling pastes, and other moulded or carved articles, not elsewhere specified or included; worked, unhardened gelatin (except gelatin of heading 35.03) and articles of unhardened gelatin																								
960200.010	1 Gelatin capsules	2.5%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
960200.090	2 Other	3.9%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
96.03	Brooms, brushes (including brushes constituting parts of machines, appliances or vehicles), hand-operated mechanical floor sweepers, not motorised, mops and feather dusters; prepared knots and tufts for broom or brush making; paint pads and rollers; squeegees (other than roller squeegees)																								

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Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
960310.000	Brooms and brushes, consisting of twigs or other vegetable materials bound together, with or without handles	2.5%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Tooth brushes, shaving brushes, hair brushes, nail brushes, eyelash brushes and other toilet brushes for use on the person, including such brushes constituting parts of appliances																								
960321.000	Tooth brushes, including dental-plate brushes	6.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
960329.000	Other	6.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
960330.000	Artists' brushes, writing brushes and similar brushes for the application of cosmetics	6.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
960340.000	Paint, distemper, varnish or similar brushes (other than brushes of subheading 9603.30); paint pads and rollers	6.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
960350.000	Other brushes constituting parts of machines, appliances or vehicles	3.3%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
9603.90	Other																								
960390.030	1 Mechanical floor sweepers	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
960390.010	2 Feather dusters	5.4%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
960390.020	3 Prepared knots and tufts for broom or brush making	2.2%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
960390.090	4 Other	6.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
96.04																									
960400.000	Hand sieves and hand riddles	3.2%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
96.05																									
960500.000	Travel sets for personal toilet, sewing or shoe or clothes cleaning	6.6%	B11		6.0%	5.4%	4.8%	4.2%	3.6%	3.0%	2.4%	1.8%	1.2%	0.6%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

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Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
96.06	Buttons, press-fasteners, snap-fasteners and press-studs, button moulds and other parts of these articles; button blanks																								
960610.000	Press-fasteners, snap-fasteners and press-studs and parts therefor	5.3%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Buttons																								
960621.000	Of plastics, not covered with textile material	5.3%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
960622.000	Of base metal, not covered with textile material	5.3%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
9606.29	Other																								
960629.010	1 Of shells	3.3%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
960629.020	2 Other	5.3%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
960630.000	Button moulds and other parts of buttons; button blanks	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
96.07	Slide fasteners and parts thereof																								
	Slide fasteners																								
960711.000	Fitted with chain scoops of base metal	2.8%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
960719.000	Other	2.8%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
960720.000	Parts	2.8%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
96.08	Ball point pens; felt tipped and other porous-tipped pens and markers; fountain pens, stylograph pens and other pens; duplicating stylos; propelling or sliding pencils; pen-holders, pencil-holders and similar holders; parts (including caps and clips) of the foregoing articles, other than those of heading 96.09																								
9608.10	Ball point pens																								

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Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
960810.010	1 With holders or caps, made of, or combined with, precious metal, metal clad with precious metal, metal plated with precious metal, precious or semi-precious stones, pearls, coral, elephants' tusks or Bekko	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
960810.090	2 Other	5% or 1.25 yen/per piece, whichever is the greater	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
960820.000	Felt tipped and other porous-tipped pens and markers	3.9%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
9608.30	Fountain pens, stylograph pens and other pens																								
960830.100	1 With holders or caps, made of, or combined with, precious metal, metal clad with precious metal, metal plated with precious metal, precious or semi-precious stones, pearls, coral, elephants' tusks or Bekko	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
960830.200	2 Other	5.4%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
9608.40	Propelling or sliding pencils																								
960840.010	1 With holders or caps, made of, or combined with, precious metal, metal clad with precious metal, metal plated with precious metal, precious or semi-precious stones, pearls, coral, elephants' tusks or Bekko	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
960840.090	2 Other	5.4%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
960850.000	Sets of articles from two or more of the foregoing subheadings	5.0%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
960860.000	Refills for ball point pens, comprising the ball point and ink-reservoir	5% or 0.50 yen/per piece, whichever is the greater	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Other																								

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Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
960891.000	Pen nibs and nib points	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
9608.99	Other																								
960899.010	- Parts and accessories of ball point pens or of propelling or sliding pencils, other than refills for ball point pens	3.4%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
960899.090	- Other	3.4%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
96.09	Pencils (other than pencils of heading 96.08), crayons, pencil leads, pastels, drawing charcoals, writing or drawing chalks and tailors' chalks																								
9609.10	Pencils and crayons, with leads encased in a rigid sheath																								
960910.010	- With black leads	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
960910.090	- Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
960920.000	Pencil leads, black or coloured	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
960990.000	Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
96.10																									
961000.000	Slates and boards, with writing or drawing surfaces, whether or not framed	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
96.11																									
961100.000	Date, sealing or numbering stamps, and the like (including devices for printing or embossing labels), designed for operating in the hand; hand-operated composing sticks and hand printing sets incorporating such composing sticks	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
96.12	Typewriter or similar ribbons, inked or otherwise prepared for giving impressions, whether or not on spools or in cartridges; ink-pads, whether or not inked, with or without boxes																								
961210.000	Ribbons	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

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961220.000	Ink-pads	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
96.13	Cigarette lighters and other lighters, whether or not mechanical or electrical, and parts thereof other than flints and wicks																								
961310.000	Pocket lighters, gas fuelled, non-refillable	2.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
9613.20	Pocket lighters, gas fuelled, refillable																								
961320.010	1 Made of, or combined with, precious metal, metal clad with precious metal, metal plated with precious metal, precious or semi-precious stones, pearls, coral, elephants' tusks or Bekko	5.1%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
961320.090	2 Other	4.3%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
961380.000	Other lighters	3.4%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
961390.000	Parts	3.9%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
96.14																									
9614.00	Smoking pipes (including pipe bowls) and cigar or cigarette holders, and parts thereof																								
961400.100	1 Pipes and pipe bowls	5.2%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
961400.900	2 Other	3.9%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
96.15	Combs, hair-slides and the like; hairpins, curling pins, curling grips, hair-curlers and the like, other than those of heading 85.16, and parts thereof																								
	Combs, hair-slides and the like																								
961511.000	Of hard rubber or plastics	3.9%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
961519.000	Other	3.9%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

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9615.90	Other																								
961590.010	1 Of wood	2.7%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
961590.030	2 Of iron or steel	2.5%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	3 Of aluminium, of ivory, of bone, of tortoise-shell, of horn, of antlers, of coral, of mother-of-pearl or of other animal carving material																								
961590.020	- 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%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
961590.040	- Of aluminium	3.4%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
961590.050	4 Of other base metal, excluding those plated with precious metal	3.9%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
961590.060	5 Other	4.3%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
96.16	Scent sprays and similar toilet sprays, and mounts and heads therefor; powder-puffs and pads for the application of cosmetics or toilet preparations																								
961610.000	Scent sprays and similar toilet sprays, and mounts and heads therefor	3.9%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
961620.000	Powder-puffs and pads for the application of cosmetics or toilet preparations	3.9%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
96.17																									
961700.000	Vacuum flasks and other vacuum vessels, complete with cases; parts thereof other than glass inners	3.9%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
96.18																									
961800.000	Tailors' dummies and other lay figures; automata and other animated displays used for shop window dressing	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
96.19																									

TARIFF SCHEDULE OF JAPAN (HS2012)

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
9619.00	Sanitary towels (pads) and tampons, napkins and napkin liners for babies and similar articles, of any material																								
961900.100	1 Of paper, cellulose wadding, webs of cellulose fibres or wadding of textile materials	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
961900.200	2 Of cotton	5.6%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
961900.300	3 Other	3.9%	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free

TARIFF SCHEDULE OF JAPAN (HS2012)

Tariff Line	Description	Base Rate	Staging Category	Remarks	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and sub-sequent years
	SECTION XXI WORKS OF ART, COLLECTORS' PIECES AND ANTIQUES																								
	Chapter 97 Works of art, collectors' pieces and antiques																								
97.01	Paintings, drawings and pastels, executed entirely by hand, other than drawings of heading 49.06 and other than hand-painted or hand-decorated manufactured articles; collages and similar decorative plaques																								
970110.000	Paintings, drawings and pastels	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
970190.000	Other	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
97.02																									
970200.000	Original engravings, prints and lithographs	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
97.03																									
970300.000	Original sculptures and statuary, in any material	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
97.04																									
970400.000	Postage or revenue stamps, stamp-postmarks, first-day covers, postal stationery (stamped paper), and the like, used or unused, other than those of heading 49.07	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
97.05																									
970500.000	Collections and collectors' pieces of zoological, botanical, mineralogical, anatomical, historical, archaeological, palaeontological, ethnographic or numismatic interest	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
97.06																									
970600.000	Antiques of an age exceeding one hundred years	Free	EIF		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free