

ANNEX I
TARIFFS AND TARIFF-RELATED PROVISIONS OF JAPAN

Section A
General Provisions

1. For the purposes of this Annex:
 - (a) “chapter” means a chapter of the Harmonized System;
 - (b) “Harmonized System” or “HS” means the *Harmonized Commodity Description and Coding System*, including its General Rules of Interpretation, Section Notes, Chapter Notes and Subheading Notes as adopted and implemented by Japan in its laws;
 - (c) “heading” means the first four digits of the tariff classification number under the Harmonized System;
 - (d) “subheading” means the first six digits of the tariff classification number under the Harmonized System; and
 - (e) “year” means, with respect to Year 1, the period from the date of entry into force of this Agreement until the following March 31 and, with respect to each subsequent year, the 12-month period starting on April 1 of that year.

2. The nine-digit codes of the tariff classification number of Japan referred to in this Annex are based on the national nomenclature of Japan (Statistical Code List for Imports as of April 1, 2019). For greater certainty, they are subject to change in accordance with the laws, regulations or public notifications of Japan, and shall be referred to together with the correlation tables published in case of any change of national nomenclature of Japan. This Annex is made based on the Harmonized System, as amended on January 1, 2017.

3. Japan shall designate or maintain one or more inquiry points to address inquiries from interested persons concerning any matter with respect to the implementation or application of this Annex, and shall make information concerning the procedures for making such inquiries publicly available online.

Section B
Tariff Commitments of Japan

Sub-Section 1
General Notes

1. For the purposes of implementing annual stages of tariff elimination or reduction pursuant to paragraph 1 of Article 5, the following applies:
 - (a) the reduction for Year 1 shall take place on the date of entry into force of this Agreement; and
 - (b) the subsequent annual reductions shall take place on April 1 of each following year.
2. For the purposes of this Section, “base rate” means the initial rate of customs duty from which the elimination or reduction of customs duties will be implemented.
3. Unless otherwise provided for in this Section, for the purposes of the elimination or reduction of customs duties in accordance with this Section:
 - (a) in the case of *ad valorem* duties any fraction less than 0.1 of a percentage point shall be rounded down at least to the nearest one decimal place (in the case of 0.15 percent, the fraction shall be rounded down to 0.1 percent); and
 - (b) in the case of specific duties any fraction smaller than 0.01 of the official monetary unit of Japan shall be rounded to the nearest two decimal places (in the case of 0.005, the fraction shall be rounded to 0.01).
4. Notwithstanding paragraph 1, and paragraph 1(e) of Section A, if this Agreement enters into force after March 31, 2020, Japan shall apply this Section as if this Agreement had entered into force between the date of signature of this Agreement and March 31, 2020.
5. In future negotiations, the United States will be seeking preferential treatment with respect to agricultural goods.

Sub-Section 2
Tariff Elimination or Reduction

1. The base rate of customs duty and the staging category for determining the rate of customs duty of each stage of reduction for an item are indicated for that item in the Schedule of Japan set out in Sub-Section 5 (“Schedule of Japan”).
2. Japan shall eliminate or reduce customs duties pursuant to paragraph 1 of Article 5 in accordance with the following staging categories:
 - (a) customs duties on originating goods provided for in the items in staging category EIF shall be eliminated entirely, and these originating goods shall be duty-free on the date of entry into force of this Agreement;
 - (b) customs duties on originating goods provided for in the items in staging category B4 shall be eliminated as follows:
 - (i) the customs duties shall be reduced by 50 percent of the base rate on the date of entry into force of this Agreement; and
 - (ii) the customs duties shall be eliminated from the level calculated, without rounding, in subparagraph (i) in two annual stages beginning on April 1 of Year 2, and these originating goods shall be duty-free effective April 1 of Year 3;
 - (c) customs duties on originating goods provided for in the items in staging category B6 shall be eliminated as follows:
 - (i) the customs duties shall be reduced by one third of the base rate on the date of entry into force of this Agreement; and
 - (ii) the customs duties shall be eliminated from the level calculated, without rounding, in subparagraph (i) in four annual stages beginning on April 1 of Year 2, and these originating goods shall be duty-free effective April 1 of Year 5;
 - (d) customs duties on originating goods provided for in the items in staging category JPB6* shall be eliminated as follows:
 - (i) the customs duties shall be reduced by 20 percent of the base rate, and further reduced by 20 percent of that resulting rate, on the date of entry into force of this Agreement; and

- (ii) the customs duties shall be eliminated from the level calculated, without rounding, in subparagraph (i) in four annual stages beginning on April 1 of Year 2, and these originating goods shall be duty-free effective April 1 of Year 5;
- (e) customs duties on originating goods provided for in the items in staging category JPB6** shall be eliminated as follows:
 - (i) the customs duties shall be reduced by 50 percent of the base rate, and further reduced by 20 percent of that resulting rate, on the date of entry into force of this Agreement; and
 - (ii) the customs duties shall be eliminated from the level calculated, without rounding, in subparagraph (i) in four annual stages beginning on April 1 of Year 2, and these originating goods shall be duty-free effective April 1 of Year 5;
- (f) customs duties on originating goods provided for in the items in staging category JPB6**** shall be eliminated as follows:
 - (i) the customs duties shall be reduced to 25 percent *ad valorem* and 40 yen per kilogram, and further reduced by 20 percent of that resulting rate, on the date of entry into force of this Agreement; and
 - (ii) the customs duties shall be eliminated from the level calculated, without rounding, in subparagraph (i) in four annual stages beginning on April 1 of Year 2, and these originating goods shall be duty-free effective April 1 of Year 5;
- (g) customs duties on originating goods provided for in the items in staging category JPB6***** shall be eliminated as follows:
 - (i) the customs duties shall be reduced to 35 percent *ad valorem* and 40 yen per kilogram, and further reduced by 20 percent of that resulting rate, on the date of entry into force of this Agreement; and
 - (ii) the customs duties shall be eliminated from the level calculated, without rounding, in subparagraph (i) in four annual stages beginning on April 1 of Year 2, and these originating goods shall be duty-free effective April 1 of Year 5;
- (h) customs duties on originating goods provided for in the items in staging category B8 shall be eliminated as follows:

- (i) the customs duties shall be reduced by 25 percent of the base rate on the date of entry into force of this Agreement; and
 - (ii) the customs duties shall be eliminated from the level calculated, without rounding, in subparagraph (i) in six annual stages beginning on April 1 of Year 2, and these originating goods shall be duty-free effective April 1 of Year 7;
- (i) customs duties on originating goods provided for in the items in staging category JPB8* shall be eliminated as follows:
 - (i) the customs duties shall be reduced by 50 percent of the base rate, and further reduced by one seventh of that resulting rate, on the date of entry into force of this Agreement; and
 - (ii) the customs duties shall be eliminated from the level calculated, without rounding, in subparagraph (i) in six annual stages beginning on April 1 of Year 2, and these originating goods shall be duty-free effective April 1 of Year 7;
- (j) customs duties on originating goods provided for in the items in staging category JPB8** shall be eliminated as follows:
 - (i) the customs duties shall be reduced by 20 percent of the base rate on the date of entry into force of this Agreement;
 - (ii) the customs duties shall remain at the level set out in subparagraph (i) until March 31 of Year 2; and
 - (iii) the customs duties shall be eliminated from the level calculated, without rounding, in subparagraph (i) in five annual stages beginning on April 1 of Year 3, and these originating goods shall be duty-free effective April 1 of Year 7;
- (k) customs duties on originating goods provided for in the items in staging category JPB8*** shall be eliminated as follows:
 - (i) the customs duties shall be reduced by one third of the base rate, and further reduced by one seventh of that resulting rate, on the date of entry into force of this Agreement; and

- (ii) the customs duties shall be eliminated from the level calculated, without rounding, in subparagraph (i) in six annual stages beginning on April 1 of Year 2, and these originating goods shall be duty-free effective April 1 of Year 7;
- (l) customs duties on originating goods provided for in the items in staging category JPB8**** shall be eliminated as follows:
 - (i) the customs duties shall be reduced to 8.5 percent *ad valorem* or 125 yen per liter, whichever is less, subject to a minimum duty of 35.73 yen per liter, on the date of entry into force of this Agreement;
 - (ii) the customs duties shall be reduced to 7.1 percent *ad valorem* or 125 yen per liter, whichever is less, subject to a minimum duty of 26.80 yen per liter, on April 1 of Year 2;
 - (iii) the customs duties shall be reduced to 5.7 percent *ad valorem* or 125 yen per liter, whichever is less, subject to a minimum duty of 17.87 yen per liter, on April 1 of Year 3;
 - (iv) the customs duties shall be reduced to 4.2 percent *ad valorem* or 125 yen per liter, whichever is less, subject to a minimum duty of 8.93 yen per liter, on April 1 of Year 4;
 - (v) the customs duties shall be reduced to 2.8 percent *ad valorem* or 125 yen per liter, whichever is less, on April 1 of Year 5;
 - (vi) the customs duties shall be reduced to 1.4 percent *ad valorem* or 125 yen per liter, whichever is less, on April 1 of Year 6; and
 - (vii) these originating goods shall be duty-free effective April 1 of Year 7;
- (m) customs duties on originating goods provided for in the items in staging category JPB8***** shall be eliminated as follows:
 - (i) the customs duties shall be reduced to 8.5 percent *ad valorem* or 125 yen per liter, whichever is less, subject to a minimum duty of 38.29 yen per liter, on the date of entry into force of this Agreement;
 - (ii) the customs duties shall be reduced to 7.1 percent *ad valorem* or 125 yen per liter, whichever is less, subject to a minimum duty of 31.90 yen per liter, on April 1 of Year 2;

- (iii) the customs duties shall be reduced to 5.7 percent *ad valorem* or 125 yen per liter, whichever is less, subject to a minimum duty of 25.52 yen per liter, on April 1 of Year 3;
- (iv) the customs duties shall be reduced to 4.2 percent *ad valorem* or 125 yen per liter, whichever is less, subject to a minimum duty of 19.14 yen per liter, on April 1 of Year 4;
- (v) the customs duties shall be reduced to 2.8 percent *ad valorem* or 125 yen per liter, whichever is less, subject to a minimum duty of 12.76 yen per liter, on April 1 of Year 5;
- (vi) the customs duties shall be reduced to 1.4 percent *ad valorem* or 125 yen per liter, whichever is less, subject to a minimum duty of 6.38 yen per liter, on April 1 of Year 6; and
- (vii) these originating goods shall be duty-free effective April 1 of Year 7;
- (n) customs duties on originating goods provided for in the items in staging category B9 shall be eliminated as follows:
 - (i) the customs duties shall be reduced by two ninths of the base rate on the date of entry into force of this Agreement; and
 - (ii) the customs duties shall be eliminated from the level calculated, without rounding, in subparagraph (i) in seven annual stages beginning on April 1 of Year 2, and these originating goods shall be duty-free effective April 1 of Year 8;
- (o) customs duties on originating goods provided for in the items in staging category JPB10* shall be eliminated as follows:
 - (i) the customs duties shall be reduced to 2.2 percent *ad valorem*, and further reduced by one ninth of that resulting rate, on the date of entry into force of this Agreement; and
 - (ii) the customs duties shall be eliminated from the level calculated, without rounding, in subparagraph (i) in eight annual stages beginning on April 1 of Year 2, and these originating goods shall be duty-free effective April 1 of Year 9;
- (p) customs duties on originating goods provided for in the items in staging category B11 shall be eliminated as follows:

- (i) the customs duties shall be reduced by two elevenths of the base rate on the date of entry into force of this Agreement; and
 - (ii) the customs duties shall be eliminated from the level calculated, without rounding, in subparagraph (i) in nine annual stages beginning on April 1 of Year 2, and these originating goods shall be duty-free effective April 1 of Year 10;
- (q) customs duties on originating goods provided for in the items in staging category JPB11* shall be:

- (i) from the date of entry into force of this Agreement until March 31 of Year 9, the difference between:

(A) the sum of:

- (1) the value per kilogram obtained by multiplying the value for customs duty per kilogram by the Coefficient; and
- (2) the value per kilogram set out in Column 2 of the table below; and

for the purposes of this subparagraph, the Coefficient shall be the difference between:

- (3) 100 percent plus the rate set out in Column 3 of the table below; and
- (4) the value obtained by dividing the value per kilogram set out in Column 2 of the table below by 897.59 yen; and

1	2	3
Year	Value per kilogram (yen)	Percent (%)
1	269.50	3.7
2	231.13	3.2
3	192.75	2.7
4	154.38	2.2
5	128.65	1.8
6	102.91	1.4
7	77.19	1.1
8	51.46	0.7
9	25.72	0.3

(B) the value for customs duty per kilogram; and

- (ii) zero, effective April 1 of Year 10;
- (r) customs duties on originating goods provided for in the items in staging category JPB11** shall be eliminated as follows:
 - (i)
 - (A) 3.7 percent *ad valorem* for Year 1;
 - (B) 3.2 percent *ad valorem* for Year 2;
 - (C) 2.7 percent *ad valorem* for Year 3; and
 - (D) 2.2 percent *ad valorem* for Year 4; and
 - (ii) the customs duties shall be eliminated from the level set out in subparagraph (i)(D) in six annual stages beginning on April 1 of Year 5, and these originating goods shall be duty-free effective April 1 of Year 10;
- (s) customs duties on originating goods provided for in the items in staging category JPB11*** shall be eliminated as follows:
 - (i) the customs duties shall be reduced by 25 percent of the base rate, and further reduced by 10 percent of that resulting rate, on the date of entry into force of this Agreement; and
 - (ii) the customs duties shall be eliminated from the level calculated, without rounding, in subparagraph (i) in nine annual stages beginning on April 1 of Year 2, and these originating goods shall be duty-free effective April 1 of Year 10;
- (t) customs duties on originating goods provided for in the items in staging category JPB11***** shall be eliminated as follows:
 - (i) the customs duties shall be reduced by 50 percent of the base rate, and further reduced by 10 percent of that resulting rate, on the date of entry into force of this Agreement; and
 - (ii) the customs duties shall be eliminated from the level calculated, without rounding, in subparagraph (i) in nine annual stages beginning on April 1 of Year 2, and these originating goods shall be duty-free effective April 1 of Year 10;
- (u) customs duties on originating goods provided for in the items in staging category JPB13* shall be eliminated as follows:

- (i) the customs duties shall be reduced by 50 percent of the base rate, and further reduced by one twelfth of that resulting rate, on the date of entry into force of this Agreement; and
 - (ii) the customs duties shall be eliminated from the level calculated, without rounding, in subparagraph (i) in 11 annual stages beginning on April 1 of Year 2, and these originating goods shall be duty-free effective April 1 of Year 12;
- (v) customs duties on originating goods provided for in the items in staging category JPB13*** shall be eliminated as follows:
 - (i) the customs duties shall be reduced by 50 percent of the base rate on the date of entry into force of this Agreement;
 - (ii) the customs duties shall remain at the level set out in subparagraph (i) until March 31 of Year 5;
 - (iii) the customs duties shall be reduced by 25 percent of the base rate from the level calculated, without rounding, in subparagraph (i) on April 1 of Year 6;
 - (iv) the customs duties shall remain at the level set out in subparagraph (iii) until March 31 of Year 11; and
 - (v) the customs duties shall be eliminated and these originating goods shall be duty-free effective April 1 of Year 12;
- (w) customs duties on originating goods provided for in the items in staging category B16 shall be eliminated as follows:
 - (i) the customs duties shall be reduced by 12.5 percent of the base rate on the date of entry into force of this Agreement; and
 - (ii) the customs duties shall be eliminated from the level calculated, without rounding, in subparagraph (i) in 14 annual stages beginning on April 1 of Year 2, and these originating goods shall be duty-free effective April 1 of Year 15;
- (x) customs duties on originating goods provided for in the items in staging category JPB16** shall be eliminated as follows:

- (i) the customs duties shall be reduced to 25 percent *ad valorem* and 40 yen per kilogram, and further reduced by one fifteenth of that resulting rate, on the date of entry into force of this Agreement; and
 - (ii) the customs duties shall be eliminated from the level calculated, without rounding, in subparagraph (i) in 14 annual stages beginning on April 1 of Year 2, and these originating goods shall be duty-free effective April 1 of Year 15;
- (y) customs duties on originating goods provided for in the items in staging category JPB16*** shall be eliminated as follows:
 - (i) the customs duties shall be reduced to 35 percent *ad valorem* and 40 yen per kilogram, and further reduced by one fifteenth of that resulting rate, on the date of entry into force of this Agreement; and
 - (ii) the customs duties shall be eliminated from the level calculated, without rounding, in subparagraph (i) in 14 annual stages beginning on April 1 of Year 2, and these originating goods shall be duty-free effective April 1 of Year 15;
- (z) customs duties on originating goods provided for in the items in staging category JPB21* shall be eliminated as follows:
 - (i) the customs duties shall be reduced to 25 percent *ad valorem* and 40 yen per kilogram, and further reduced by five percent of that resulting rate, on the date of entry into force of this Agreement; and
 - (ii) the customs duties shall be eliminated from the level calculated, without rounding, in subparagraph (i) in 19 annual stages beginning on April 1 of Year 2, and these originating goods shall be duty-free effective April 1 of Year 20;
- (aa) customs duties on originating goods provided for in the items in staging category JPB21** shall be eliminated as follows:
 - (i) the customs duties shall be reduced to 35 percent *ad valorem* and 40 yen per kilogram, and further reduced by five percent of that resulting rate, on the date of entry into force of this Agreement; and
 - (ii) the customs duties shall be eliminated from the level calculated, without rounding, in subparagraph (i) in 19 annual stages beginning on April 1 of Year 2, and these originating goods shall be duty-free effective April 1 of Year 20;

- (bb) customs duties on originating goods provided for in the items in staging category JPR2 shall be reduced as follows:
- (i) 26.6 percent *ad valorem* for Year 1;
 - (ii) 25.8 percent *ad valorem* for Year 2;
 - (iii) 25.0 percent *ad valorem* for Year 3;
 - (iv) 24.1 percent *ad valorem* for Year 4;
 - (v) 23.3 percent *ad valorem* for Year 5;
 - (vi) 22.5 percent *ad valorem* for Year 6;
 - (vii) 21.6 percent *ad valorem* for Year 7;
 - (viii) 20.8 percent *ad valorem* for Year 8;
 - (ix) 20.0 percent *ad valorem* for Year 9;
 - (x) the customs duties shall be reduced to nine percent *ad valorem* from the level set out in subparagraph (ix) in six annual stages beginning on April 1 of Year 10; and
 - (xi) the customs duties shall remain at nine percent *ad valorem* from Year 15;
- (cc) customs duties on originating goods provided for in the items in staging category JPR3 shall be reduced as follows:
- (i) 36.8 percent *ad valorem* for Year 1;
 - (ii) 34.7 percent *ad valorem* for Year 2;
 - (iii) 32.6 percent *ad valorem* for Year 3;
 - (iv) 30.5 percent *ad valorem* for Year 4;
 - (v) 28.4 percent *ad valorem* for Year 5;
 - (vi) 26.3 percent *ad valorem* for Year 6;
 - (vii) 24.2 percent *ad valorem* for Year 7;

- (viii) 22.1 percent *ad valorem* for Year 8;
 - (ix) 20.0 percent *ad valorem* for Year 9;
 - (x) the customs duties shall be reduced to nine percent *ad valorem* from the level set out in subparagraph (ix) in six annual stages beginning on April 1 of Year 10; and
 - (xi) the customs duties shall remain at nine percent *ad valorem* from Year 15;
- (dd) customs duties on originating goods provided for in the items in staging category JPR4 shall be the lesser of:
- (i) the difference between the value of the customs duty per kilogram and the value per kilogram obtained by multiplying 393 yen per kilogram by 100 percent plus the rate set out in Column 3 of the table below; and
 - (ii) the value set out in Column 2 of the table below;

1	2	3
Year	Value per kilogram (yen)	Percent (%)
1	93.75	1.9
2	93.75	1.7
3	93.75	1.4
4	52.50	1.2
5	49.50	0.9
6	46.50	0.7
7	43.50	0.4
8	40.50	0.2
9 and thereafter	37.50	0

- (ee) customs duties on originating goods provided for in the items in staging category JPR5 shall be the lesser of:
- (i) the difference between the value of the customs duty per kilogram and the value per kilogram obtained by multiplying 524 yen per kilogram by 100 percent plus the rate set out in Column 3 of the table below; and
 - (ii) the value set out in Column 2 of the table below;

1	2	3
Year	Value per kilogram (yen)	Percent (%)
1	125	1.9
2	125	1.7
3	125	1.4
4	70	1.2
5	66	0.9
6	62	0.7
7	58	0.4
8	54	0.2
9 and thereafter	50	0

- (ff) customs duties on originating goods provided for in the items in staging category JPR7 shall be reduced by 10 percent of the base rate on the date of entry into force of this Agreement and shall remain at that level thereafter;
- (gg) customs duties on originating goods provided for in the items in staging category JPR9 shall be reduced as follows:
- (i) the customs duties shall be reduced by one sixth of the base rate on the date of entry into force of this Agreement;
 - (ii) the customs duties shall be reduced to 50 percent of the base rate from the level calculated, without rounding, in subparagraph (i) in four annual stages beginning on April 1 of Year 2; and
 - (iii) the customs duties shall remain at the level set out in subparagraph (ii) from Year 5;
- (hh) customs duties on originating goods provided for in the items in staging category JPR12 shall be reduced as follows:
- (i) the customs duties shall be reduced by 25 percent of the base rate on the date of entry into force of this Agreement;
 - (ii) the customs duties shall be reduced to 25 percent of the base rate from the level calculated, without rounding, in subparagraph (i) in four annual stages beginning on April 1 of Year 2; and
 - (iii) the customs duties shall remain at the level set out in subparagraph (ii) from Year 5;

- (ii) customs duties on originating goods provided for in the items in staging category JPR13 shall be reduced as follows:
 - (i) the customs duties shall be reduced by one eleventh of the base rate on the date of entry into force of this Agreement;
 - (ii) the customs duties shall be reduced to 50 percent of the base rate from the level calculated, without rounding, in subparagraph (i) in nine annual stages beginning on April 1 of Year 2; and
 - (iii) the customs duties shall remain at the level set out in subparagraph (ii) from Year 10;

- (jj) customs duties on originating goods provided for in the items in staging category JPR20 shall be reduced as follows:
 - (i) the customs duties shall be reduced by two fifteenths of the base rate on the date of entry into force of this Agreement;
 - (ii) the customs duties shall be reduced to 40 percent of the base rate from the level calculated, without rounding, in subparagraph (i) in seven annual stages beginning on April 1 of Year 2; and
 - (iii) the customs duties shall remain at the level set out in subparagraph (ii) from Year 8;

- (kk) customs duties on originating goods provided for in the items in staging category JPR21 shall be reduced as follows:
 - (i) (A) 29.84 yen per kilogram for Year 1;
 - (B) 27.77 yen per kilogram for Year 2;
 - (C) 25.69 yen per kilogram for Year 3;
 - (D) 23.61 yen per kilogram for Year 4;
 - (E) 21.53 yen per kilogram for Year 5;
 - (F) 19.46 yen per kilogram for Year 6;
 - (G) 17.38 yen per kilogram for Year 7; and

- (H) 15.30 yen per kilogram for Year 8; and
 - (ii) the customs duties shall remain at the level set out in subparagraph (i)(H) from Year 8;
- (II) for originating goods provided for in the items in staging category JPM1, which are subject to tariff rate quotas under the WTO Agreement, the maximum amount that Japan may add to the amount paid for these originating goods when setting the minimum selling price (maximum import mark-up to set the minimum selling price) shall be as follows:
- (i) 15.3 yen per kilogram for Year 1;
 - (ii) 14.5 yen per kilogram for Year 2;
 - (iii) 13.6 yen per kilogram for Year 3;
 - (iv) 12.8 yen per kilogram for Year 4;
 - (v) 11.9 yen per kilogram for Year 5;
 - (vi) 11.1 yen per kilogram for Year 6;
 - (vii) 10.2 yen per kilogram for Year 7; and
 - (viii) 9.4 yen per kilogram for Year 8 and for each subsequent year;
- (mm) for originating goods provided for in the items in staging category JPM2, which are subject to tariff rate quotas under the WTO Agreement, the maximum import mark-up to set the minimum selling price shall be as follows:
- (i) 7.2 yen per kilogram for Year 1;
 - (ii) 6.8 yen per kilogram for Year 2;
 - (iii) 6.4 yen per kilogram for Year 3;
 - (iv) 6.0 yen per kilogram for Year 4;
 - (v) 5.6 yen per kilogram for Year 5;
 - (vi) 5.2 yen per kilogram for Year 6;
 - (vii) 4.8 yen per kilogram for Year 7; and

- (viii) 4.4 yen per kilogram for Year 8 and for each subsequent year; and
 - (nn) customs duties on originating goods provided for in the items in staging category TRQ-n shall be governed by the terms of tariff rate quota (“TRQ”) applicable to that item, as set out in Sub-Section 3.
3. The annual stages referred to in paragraph 2 for the elimination or reduction of customs duties shall be equal annual stages, except as otherwise provided in paragraph 2.

Sub-Section 3
Tariff Rate Quotas

1. In this Sub-Section, the descriptions of product or products in the title of each TRQ are not necessarily exhaustive. These descriptions are included solely to assist users in understanding this Sub-Section and shall not alter or supersede the coverage for each TRQ established by reference to the relevant tariff items.

2. During the first year that this Agreement is in force, if less than 12 months remain in the year on the date of entry into force of this Agreement, Japan shall make available to quota applicants, the quota quantity established in the provisions of this Sub-Section, multiplied by a fraction the numerator of which shall be a whole number consisting of the number of months remaining in the year on the date of entry into force of this Agreement, including the entirety of the month in which this Agreement enters into force, and the denominator of which shall be 12. For the purposes of this paragraph, any fraction of less than 1.0 shall be rounded to the nearest whole number (in the case of 0.5, the fraction shall be rounded to 1.0).

3. TRQ-JP1 Mixes and Doughs and Cake Mixes

- (a) The aggregate quota quantity of originating goods provided for in the tariff items set out in subparagraph (c) from the United States that shall be duty-free in a particular year is specified below:

<u>Year</u>	Aggregate quota quantity (Metric Tons)
1	10,800
2	11,100
3	11,400
4	11,700
5	12,000

For Year 6 and for each subsequent year, the aggregate quota quantity shall remain at 12,000 Metric Tons.

- (b) The rate of customs duty on originating goods provided for in the tariff items set out in subparagraph (c) from the United States imported in excess of the aggregate quota quantity set out in subparagraph (a) shall be determined at the most-favored-nation rate of customs duty in effect at the time of import of those goods.
- (c) Subparagraphs (a) and (b) shall apply to the originating goods provided for in the tariff items 190120.222, 190120.232, 190120.235, and 190120.243.

- (d) TRQ-JP1 shall be administered by Japan through a first-come, first-served import licensing procedure pursuant to which a certificate of tariff rate quota shall be issued by Japan.

4. TRQ-JP2 Wheat

- (a) The aggregate quota quantity of originating goods provided for in the tariff items set out in subparagraph (d) from the United States that shall be duty-free in a particular year, subject to an import mark-up applied by Japan as provided in subparagraphs (f) and (g), and the maximum import mark-up to set the minimum selling price for each year for those goods, are specified below:

Year	Aggregate quota quantity (Metric Tons)	Maximum import mark-up to set the minimum selling price (Group1) (yen/kg)	Maximum import mark-up to set the minimum selling price (Group2) (yen/kg)
1	120,000	15.3	15.1
2	126,000	14.5	14.2
3	132,000	13.6	13.2
4	138,000	12.8	12.3
5	144,000	11.9	11.3
6	150,000	11.1	10.4
7	150,000	10.2	9.4
8	150,000	9.4	8.5

For Year 9 and for each subsequent year, the aggregate quota quantity shall remain at 150,000 Metric Tons. For Year 9 and for each subsequent year, the maximum import mark-up to set the minimum selling price shall remain at 9.4 yen per kilogram for the originating goods classified under Group 1 and 8.5 yen per kilogram for the originating goods classified under Group 2.

- (b) For the purposes of TRQ-JP2:
- (i) Group 1 means Dark Northern Spring, Hard Red Winter, and Western White wheat classes; and
 - (ii) Group 2 means all wheat classes other than those set out in subparagraph (i).

- (c) The rate of customs duty on originating goods provided for in the tariff items set out in subparagraph (d) from the United States imported in excess of the aggregate quota quantity set out in subparagraph (a) shall be determined at the most-favored-nation rate of customs duty in effect at the time of import of those goods.
- (d) Subparagraphs (a) through (c) shall apply to the originating goods provided for in the tariff items 100111.010, 100119.010, 100191.011, 100191.019, 100199.011, 100199.019, and 100860.210.
- (e) TRQ-JP2 shall be established outside the tariff rate quota in Japan’s Schedule to the WTO Agreement and shall be administered by the Ministry of Agriculture, Forestry and Fishery of Japan (“MAFF”), or its successor, as a State Trading Enterprise using a simultaneous buy-sell (“SBS”) mechanism.
- (f) For the purposes of TRQ-JP2, maximum import mark-up to set the minimum selling price means the maximum amount that MAFF, or its successor, may add to the amount paid for goods when it sets the minimum selling price at or above which MAFF, or its successor, shall not reject a bid in an SBS tender unless the tender amount in the SBS tender is fully subscribed through higher bids.
- (g) The difference between the amount paid by the purchaser in an SBS transaction for goods and the amount paid by MAFF, or its successor, for the goods shall be retained by MAFF, or its successor, as the import mark-up for the goods, which can be more than the maximum import mark-up to set the minimum selling price but shall not exceed the amount permitted for the goods under Japan’s Schedule to the WTO Agreement.

5. TRQ-JP3 Malt, Not Roasted

- (a) The aggregate quota quantity of originating goods provided for in the tariff item set out in subparagraph (c) from the United States that shall be duty-free in a particular year is specified below:

<u>Year</u>	Aggregate quota quantity (Metric Tons)
1	22,400
2	24,800
3	27,200
4	29,600
5	32,000

For Year 6 and for each subsequent year, the aggregate quota quantity shall remain at 32,000 Metric Tons.

- (b) The rate of customs duty on originating goods provided for in the tariff item set out in subparagraph (c) from the United States imported in excess of the aggregate quota quantity set out in subparagraph (a) shall be determined at the most-favored-nation rate of customs duty in effect at the time of import of those goods.
- (c) Subparagraphs (a) and (b) shall apply to the originating goods provided for in the tariff item 110710.029.
- (d) TRQ-JP3 shall be administered by Japan through a first-come, first-served import licensing procedure pursuant to which a certificate of tariff rate quota shall be issued by Japan.

6. TRQ-JP4 Malt, Roasted

- (a) The aggregate quota quantity of originating goods provided for in the tariff item set out in subparagraph (c) from the United States that shall be duty-free in a particular year is specified below:

<u>Year</u>	<u>Aggregate quota quantity (Metric Tons)</u>
1	735
2	770
3	805
4	840
5	875
6	910
7	945
8	980
9	1,015
10	1,050

For Year 11 and for each subsequent year, the aggregate quota quantity shall remain at 1,050 Metric Tons.

- (b) The rate of customs duty on originating goods provided for in the tariff item set out in subparagraph (c) from the United States imported in excess of the aggregate quota quantity set out in subparagraph (a) shall be determined at the most-favored-nation rate of customs duty in effect at the time of import of those goods.
- (c) Subparagraphs (a) and (b) shall apply to the originating goods provided for in the tariff item 110720.020.
- (d) TRQ-JP4 shall be administered by Japan through a first-come, first-served import licensing procedure pursuant to which a certificate of tariff rate quota shall be issued by Japan.

7. TRQ-JP5 Processed Cheese

- (a) The aggregate quota quantity of originating goods provided for in the tariff item set out in subparagraph (c) from the United States and the in-quota rate of customs duty in a particular year are specified below:

Year	Aggregate quota quantity (Metric Tons)	In-quota rate of customs duty (Percent)
1	105	32.7
2	110	29.0
3	115	25.4
4	120	21.8
5	125	18.1
6	130	14.5
7	135	10.9
8	140	7.2
9	145	3.6
10	150	0.0

For Year 11 and for each subsequent year, the aggregate quota quantity shall remain at 150 Metric Tons. For Year 11 and for each subsequent year, the in-quota rate of customs duty shall remain at zero.

- (b) The rate of customs duty on originating goods provided for in the tariff item set out in subparagraph (c) from the United States imported in excess of the aggregate quota quantity set out in subparagraph (a) shall be determined at the most-favored-nation rate of customs duty in effect at the time of import of those goods.
- (c) Subparagraphs (a) and (b) shall apply to the originating goods provided for in the tariff item 040630.000.
- (d) TRQ-JP5 shall be administered by Japan through a first-come, first-served import licensing procedure pursuant to which a certificate of tariff rate quota shall be issued by Japan.

8. TRQ-JP6 Whey

- (a) The in-quota rate of customs duty on originating goods provided for in the tariff items 040410.135, 040410.145, 040410.185, 040490.118, 040490.128, and 040490.138 from the United States shall be duty-free. The in-quota rate of customs duty on originating goods provided for in the tariff items 040410.125 and 040410.165 from the United States shall be reduced as follows:

Year	In-quota rate of customs duty (containing added sugar) (Percent)	In-quota rate of customs duty (not containing added sugar) (Percent)
1	28.6	20.4
2	25.4	18.1
3	22.2	15.9
4	19.0	13.6
5	0.0	0.0
6	0.0	0.0
7	0.0	0.0
8	0.0	0.0
9	0.0	0.0
10	0.0	0.0

For Year 11 and for each subsequent year, the in-quota rate of customs duty shall remain at zero.

(b) The in-quota rate of customs duty set out in subparagraph (a) shall be applied when:

(i) the aggregate volume of imports of the originating goods from the United States in any year does not exceed the aggregate quota quantity specified below:

Year	Aggregate quota quantity (Metric Tons)
1	5,400
2	5,800
3	6,200
4	6,600
5	7,000
6	7,400
7	7,800
8	8,200
9	8,600
10	9,000

For Year 11 and for each subsequent year, the aggregate quota quantity shall remain at 9,000 Metric Tons; and

(ii) the following condition is met:

(A) the ash content of the originating goods provided for in the tariff items 040410.125 and 040410.165 is more than or equal to 11 percent;

- (B) the originating goods provided for in the tariff items 040410.145, 040410.185, 040490.118, 040490.128, and 040490.138 are whey and products consisting of natural milk constitutions, used for the manufacture of prepared milk powder for babies and infants; or
 - (C) the originating goods provided for in the tariff items 040410.135 and 040410.145 are whey permeate with protein content less than five percent.
- (c) (i) With regard to the tariff items 040410.125, 040410.135, 040410.145, 040410.165, and 040410.185, the rate of customs duty on originating goods from the United States imported in excess of the aggregate quota quantity set out in subparagraph (b) shall be determined in accordance with staging categories:
- (A) JPB16** and JPB16*** for the originating goods containing a milk protein content of less than 25 percent, as set out in paragraphs 2(x) and 2(y) of Sub-Section 2, respectively;
 - (B) JPB21* and JPB21** for the originating goods containing a milk protein content equal to or greater than 25 percent but less than 45 percent, as set out in paragraphs 2(z) and 2(aa) of Sub-Section 2, respectively;
 - (C) JPB6**** and JPB6***** for the originating goods containing a milk protein content equal to or greater than 45 percent, as set out in paragraphs 2(f) and 2(g) of Sub-Section 2, respectively; and
 - (D) EIF for the originating goods for manufacturing mixed feeds containing added coloring matter, as set out in paragraph 2(a) of Sub-Section 2.
- (ii) The rate of customs duty on originating goods provided for in the tariff items 040490.118, 040490.128, and 040490.138 from the United States imported in excess of the aggregate quota quantity set out in subparagraph (b) shall be at the most-favored-nation rate of customs duty in effect at the time of import of those goods.
- (d) (i) Subparagraphs (a), (b), and (c)(i) shall apply to the originating goods provided for in the tariff items 040410.125, 040410.126, 040410.127, 040410.128, 040410.135, 040410.136, 040410.137, 040410.145, 040410.146, 040410.147, 040410.148, 040410.165, 040410.166, 040410.167, 040410.185, 040410.186, and 040410.187.

- (ii) Subparagraphs (a), (b), and (c)(ii) shall apply to the originating goods provided for in the tariff items 040490.118, 040490.128, and 040490.138.
- (e) TRQ-JP6 shall be administered by Japan through a first-come, first-served import licensing procedure pursuant to which a certificate of tariff rate quota shall be issued by Japan.

9. TRQ-JP7 Glucose and Fructose

- (a) The aggregate quota quantity of originating goods provided for in the tariff items set out in subparagraph (d) from the United States in a particular year is specified below:

Year	Aggregate quota quantity (Metric Tons)
1	540
2	630
3	720
4	810
5	900
6	990
7	1,080
8	1,170
9	1,260
10	1,350

For Year 11 and for each subsequent year, the aggregate quota quantity shall remain at 1,350 Metric Tons.

- (b) (i) The in-quota rate of customs duty on originating goods provided for in the tariff items set out in subparagraph (d)(i) from the United States shall be duty-free.
- (ii) The in-quota rate of customs duty other than the levy on originating goods provided for in the tariff items set out in subparagraph (d)(ii) from the United States shall be 21.5 yen per each kilogram of the sugar portion of those originating goods, on which Japan may charge a levy. The rate of that levy shall be no greater than that of a levy applicable at the time of importation on originating goods provided for in the tariff item 170199.200. The sugar portion of those originating goods provided for in the tariff items set out in subparagraph (d)(ii) from the United States shall be determined by the weight of sucrose (dry matter basis), contained in those originating goods.

- (c) The rate of customs duty on originating goods provided for in the tariff items set out in subparagraph (d) from the United States imported in excess of the aggregate quota quantity set out in subparagraph (a) shall be at the most-favored-nation rate of customs duty in effect at the time of import of those goods.
- (d)
 - (i) Subparagraphs (a), (b)(i), and (c) shall apply to the originating goods provided for in the tariff items 170230.221, 170230.229, 170240.220, 170260.220, and 170290.529.
 - (ii) Subparagraphs (a), (b)(ii), and (c) shall apply to the originating goods provided for in the tariff items 170230.210, 170240.210, and 170260.210.
- (e) TRQ-JP7 shall be administered by Japan through a first-come, first-served import licensing procedure pursuant to which a certificate of tariff rate quota shall be issued by Japan.

10. TRQ-JP8 Corn and Potato Starch

- (a) The aggregate quota quantity of originating goods provided for in the tariff items set out in subparagraph (c) from the United States that shall be duty-free in a particular year, subject to levy of up to 25 percent if the originating goods are starch for manufacturing starch sugar, dextrin, dextrin glue, dissolve starch, roasted starch, or starch glue, and free from levy if the originating goods are starch for the other purposes than manufacturing starch sugar, dextrin, dextrin glue, dissolve starch, roasted starch, or starch glue, is specified below:

Year	Aggregate quota quantity (Metric Tons)
1	2,650
2	2,800
3	2,950
4	3,100
5	3,250

For Year 6 and for each subsequent year, the aggregate quota quantity shall remain at 3,250 Metric Tons.

- (b) The rate of customs duty on originating goods provided for in the tariff items set out in subparagraph (c) from the United States imported in excess of the aggregate quota quantity set out in subparagraph (a) shall be determined at the most-favored-nation rate of customs duty in effect at the time of import of those goods.
- (c) Subparagraphs (a) and (b) shall apply to the originating goods provided for in the tariff items 110812.091, 110812.099, 110813.091, and 110813.099.

- (d) TRQ-JP8 shall be administered by Japan through a first-come, first-served import licensing procedure pursuant to which a certificate of tariff rate quota shall be issued by Japan.

11. TRQ-JP9 Inulin

- (a) The aggregate quota quantity of originating goods provided for in the tariff item set out in subparagraph (c) from the United States that shall be duty-free in a particular year is specified below:

<u>Year</u>	<u>Aggregate quota quantity (Metric Tons)</u>
1	205
2	210
3	215
4	220
5	225
6	230
7	235
8	240
9	245
10	250

For Year 11 and for each subsequent year, the aggregate quota quantity shall remain at 250 Metric Tons.

- (b) The rate of customs duty on originating goods provided for in the tariff item set out in subparagraph (c) from the United States imported in excess of the aggregate quota quantity set out in subparagraph (a) shall be determined at the most-favored-nation rate of customs duty in effect at the time of import of those goods.
- (c) Subparagraphs (a) and (b) shall apply to the originating goods provided for in the tariff item 110820.090.
- (d) TRQ-JP9 shall be administered by Japan through a first-come, first-served import licensing procedure pursuant to which a certificate of tariff rate quota shall be issued by Japan.

Sub-Section 4 Agricultural Safeguard Measures

1. This Sub-Section sets out:
 - (a) the originating agricultural goods that may be subject to agricultural safeguard measures;
 - (b) the trigger levels for applying such measures; and
 - (c) the maximum rate of customs duty that may be applied in each year for each such good.

2. Notwithstanding paragraph 1 of Article 5, Japan may apply a safeguard measure on specific originating agricultural goods as provided for in paragraphs 9 through 15.

3. If the conditions specified in this Sub-Section have been satisfied, Japan may, as an agricultural safeguard measure, increase the rate of customs duty on such an originating agricultural good to a level not to exceed the lesser of:
 - (a) the most-favored-nation applied rate of customs duty in effect at the time the agricultural safeguard measure is applied;
 - (b) the most-favored-nation applied rate of customs duty in effect on the day immediately preceding the date of entry into force of this Agreement; and
 - (c) the rate of customs duty set out in this Sub-Section.

4. Japan shall implement any agricultural safeguard measure in a transparent manner. Japan shall, within 60 days of the date of imposing the agricultural safeguard measure, notify the United States in writing and provide the United States with relevant data concerning the measure. Japan shall, on the written request of the United States, respond to specific questions from, and provide information to, the United States, including by e-mail, teleconference, video-conference, or in-person, regarding application of the measure.

5. The conditions for application of the agricultural safeguard measures provided in paragraphs 9(b), 10(a)(iii)(B) and 10(a)(iv)(B), 12(a), 13(a), and 14(b) may be modified after consultation between Japan and the United States. The modified conditions shall be effective by written agreement between Japan and the United States.

6. For greater certainty, no agricultural safeguard measure may be applied or maintained on or after the date on which the rate of customs duty referred to in paragraph 3(c) is zero.

7. Where paragraph 4 of Sub-Section 1 applies, and if less than 12 months remain in the first year on the date of entry into force of this Agreement, during that year, Japan shall apply the trigger level established in the applicable provisions of this Sub-Section, multiplied by a fraction the numerator of which shall be the number of days between the date of entry into force of this Agreement and the following March 31, and the denominator of which shall be 365. However, with regard to paragraph 14, “12 months” and “365” shall be deemed to read “4 months” and “121” respectively. For the purposes of determining the applicable trigger level in accordance with the previous sentences, any fraction of less than 1.0 shall be rounded to the nearest whole number (in the case of 0.5, the fraction shall be rounded to 1.0).

8. For the purposes of this Sub-Section:

- (a) “fiscal year” means the period from April 1 through the following March 31; and
- (b) “quarter” means a period:
 - (i) from April 1 through June 30;
 - (ii) from July 1 through September 30;
 - (iii) from October 1 through December 31; or
 - (iv) from January 1 through March 31.

9. Agricultural Safeguard Measure for Beef

- (a) In accordance with paragraph 2, with respect to the originating agricultural goods provided for in the tariff items indicated with “SG1*” or “SG1**” in Column “Staging Category” in the Schedule of Japan, Japan may apply an agricultural safeguard measure on those originating agricultural goods only if the conditions set out in subparagraph (b) are met.
- (b) Japan may apply an agricultural safeguard measure under subparagraph (a) only if the aggregate volume of imports of those originating agricultural goods from the United States for the year exceeds the trigger level set out as follows:
 - (i) the trigger level as provided in subparagraph (k) for Year 1;
 - (ii) 242,000 metric tons for Year 2;
 - (iii) beginning in Year 3 and running through Year 9, the trigger level for each year shall be 4,840 metric tons greater than the trigger level in the previous year;

- (iv) beginning in Year 10 and running through Year 14, the trigger level for each year shall be 2,420 metric tons greater than the trigger level in the previous year; and
 - (v) beginning in Year 15 and continuing every year thereafter, the trigger level for each year shall be 4,840 metric tons greater than the trigger level in the previous year.
- (c) Notwithstanding subparagraph (b), Japan and the United States shall consult, by the end of the first half of Year 4, and at any time upon request of either Party, with a view to modifying the conditions for application of the agricultural safeguard measure provided in this paragraph in Year 5 and thereafter. As a result of the consultation, the modified conditions shall be effective by written agreement between Japan and the United States.
- (d) (i) For the originating agricultural goods provided for in the tariff items indicated with “SG1*”, the rate of customs duty referred to in paragraph 3(c) shall be:
- (A) 38.5 percent, for Year 1 and Year 2;
 - (B) 30.0 percent, for Year 3 through Year 9;
 - (C) 20.0 percent, for Year 10 through Year 13;
 - (D) 18.0 percent, for Year 14; and
 - (E) beginning in Year 15 and continuing every year thereafter:
 - (1) one percentage point less than the rate of customs duty in the previous year, if Japan did not apply an agricultural safeguard measure under this paragraph in the previous year; or
 - (2) the same as the rate of customs duty in the previous year, if Japan applied an agricultural safeguard measure under this paragraph in the previous year.
- (ii) For the originating agricultural goods provided for in the tariff items indicated with “SG1**”, the rate of customs duty referred to in paragraph 3(c) shall be:
- (A) 38.5 percent, for Year 1 and Year 2;

- (B) 32.7 percent, for Year 3;
 - (C) 30.6 percent, for Year 4;
 - (D) 30.0 percent, for Year 5 through Year 9;
 - (E) 20.0 percent, for Year 10 through Year 13;
 - (F) 18.0 percent, for Year 14; and
 - (G) beginning in Year 15 and continuing every year thereafter:
 - (1) one percentage point less than the rate of customs duty in the previous year, if Japan did not apply an agricultural safeguard measure under this paragraph in the previous year; or
 - (2) the same as the rate of customs duty in the previous year, if Japan applied an agricultural safeguard measure under this paragraph in the previous year.
- (iii) If the condition set out in subparagraph (b) is met in one year and as a result an agricultural safeguard measure is in effect during the following year pursuant to subparagraph (e)(ii) or (e)(iii), the rate of customs duty referred to in paragraph 3(c) for the purposes of that agricultural safeguard measure shall, for the duration of that agricultural safeguard measure, be at the level applicable for the year in which the condition set out in subparagraph (b) is met.
- (e) An agricultural safeguard measure referred to in subparagraphs (a) and (b) may be maintained:
- (i) if the aggregate volume of imports exceeds the trigger level as provided in subparagraph (b) on or before January 31, until the end of the fiscal year in which the agricultural safeguard measure was applied;
 - (ii) if the aggregate volume of imports exceeds the trigger level as provided in subparagraph (b) during the month of February, for 45 days beginning from the day of the application of the agricultural safeguard measure; and
 - (iii) if the aggregate volume of imports exceeds the trigger level as provided in subparagraph (b) during the month of March, for 30 days beginning from the day of the application of the agricultural safeguard measure.

- (f) (i) For the purposes of this paragraph, the period during which an agricultural safeguard measure may be maintained shall commence no later than the day following the fifth business day after the end of the publication period in which the aggregate volume of imports of the originating agricultural goods exceeded the trigger level set out in subparagraph (b).
- (ii) For the purposes of this paragraph, as an exceptional measure taken for the implementation of this paragraph, within five business days after the end of each publication period, the customs administration of Japan shall publish the aggregate volume of imports of the originating agricultural goods as provided in subparagraph (a) from the United States between:
 - (A) the beginning of the fiscal year and the end of the publication period; and
 - (B) for Year 10 through Year 14, the beginning of the quarter and the end of the publication period.
- (iii) For the purposes of this paragraph, “publication period” means:
 - (A) the period from the first day of each month until the 10th day of that month;
 - (B) the period from the 11th day of each month until the 20th day of that month; and
 - (C) the period from the 21st day of each month until the final day of that month.
- (g) (i) Notwithstanding subparagraph (b), if, during any year from Year 10 through Year 14, the aggregate volume of imports of the originating agricultural goods provided for in the tariff items indicated with “SG1*” or “SG1**” in Column “Staging Category” of the Schedule of Japan from the United States in any quarter exceeds the quarterly safeguard trigger volume set out in subparagraph (ii), Japan may increase the rates of customs duties for such goods in accordance with paragraph 3 for a period of 90 days. The 90-day period shall commence no later than the day following the fifth business day after the end of the publication period in which the aggregate volume of imports of such goods in the quarter exceeded the quarterly safeguard trigger volume. The rate of customs duty referred to in paragraph 3(c) if the condition set out in this subparagraph (g) is met shall be:
 - (A) 20.0 percent, if the condition is met during Year 10 through Year 13; and

- (B) 18.0 percent, if the condition is met in Year 14.
- (ii) For the purposes of this subparagraph (g), the quarterly safeguard trigger volume means 117 percent of one fourth of the trigger level set out in subparagraph (b)(iv) for the respective year.
 - (iii) Notwithstanding subparagraph (b), if, during any year from Year 10 through Year 14, the aggregate volume of imports of the originating agricultural goods provided for in the tariff items indicated with “SG1*” or “SG1**” in Column “Staging Category” of the Schedule of Japan from the United States exceeds the trigger level set out in subparagraph (b)(iv) for the respective year, and at the same time the aggregate volume of imports of the originating agricultural goods provided for in those tariff items from the United States in the quarter exceeds the quarterly safeguard trigger volume set out in subparagraph (ii), Japan may maintain an agricultural safeguard measure under this paragraph until the later of the end of the 90-day period provided for in subparagraph (i) or the date provided for in subparagraph (e).
- (h) If, during any four consecutive fiscal years after Year 14, Japan does not apply an agricultural safeguard measure under this paragraph, Japan shall not apply any further agricultural safeguard measures under this paragraph.
 - (i) If the importation into Japan from the United States of the originating agricultural goods provided for in the tariff items indicated with “SG1*” or “SG1**” in Column “Staging Category” of the Schedule of Japan has been wholly or substantially suspended for more than three years due to sanitary concerns, Japan shall not apply an agricultural safeguard measure under this paragraph on such goods from the United States for four years after the whole or substantial lifting of the suspension. If a natural disaster such as severe drought disrupts the recovery of production in the United States, the period in which Japan shall not apply an agricultural safeguard measure under this paragraph to such goods from the United States shall be five years.
 - (j) Japan shall not apply the tariff emergency measures on beef referred to in Article 7-5 of the *Temporary Customs Tariff Measures Law* (Law No. 36 of 1960) to the originating agricultural goods provided for in the items indicated with “SG1*” in Column “Staging Category” of the Schedule of Japan.

- (k) The applicable trigger level for Year 1 for the purposes of subparagraph (b)(i) shall be determined by multiplying 242,000 metric tons by a fraction the numerator of which shall be the number of days between the date of entry into force of this Agreement and the following March 31 and the denominator of which shall be 365. For the purposes of determining the applicable trigger level in accordance with the previous sentence, any fraction of less than 1.0 shall be rounded to the nearest whole number (in the case of 0.5, the fraction shall be rounded to 1.0).

10. Agricultural Safeguard Measure for Pork

- (a) In accordance with paragraph 2, with respect to the originating agricultural goods provided for in the tariff items indicated with “SG2” in Column “Staging Category” in the Schedule of Japan (“SG2 goods”), Japan may apply an agricultural safeguard measure only if the following conditions are met:
 - (i) in Year 1, if the aggregate volume of imports of those SG2 goods from the United States exceeds the trigger level as provided in subparagraph (f);
 - (ii) in Year 2 and Year 3, if the aggregate volume of imports of SG2 goods from the United States for the respective year exceeds 116 percent of the largest annual aggregate volume of imports of SG2 goods from the United States during any of the preceding three fiscal years;
 - (iii) in Year 4 and Year 5:
 - (A) Japan may apply an agricultural safeguard measure under this paragraph on SG2 goods from the United States imported at a price equal to or greater than the threshold price for those SG2 goods, if the aggregate volume of imports of those SG2 goods from the United States for the respective year exceeds 116 percent of the largest annual aggregate volume of imports of those SG2 goods from the United States during any of the preceding three fiscal years;
or

- (B) Japan may apply an agricultural safeguard measure under this paragraph on SG2 goods from the United States imported at a price less than the threshold price for those SG2 goods, if the aggregate volume of imports of those SG2 goods from the United States and corresponding imports of goods that can be classified in the tariff items indicated with “SG2” in Column “Staging Category” in the Schedule of Japan from the parties, that are also original signatories, of the *Comprehensive and Progressive Agreement for Trans-Pacific Partnership*, done at Santiago on March 8, 2018 (“CPTPP”), qualifying as originating under the CPTPP in accordance with its provisions, for the respective year exceeds the trigger level set out as follows:
 - (1) in Year 4: 90,000 metric tons; and
 - (2) in Year 5: 102,000 metric tons; and
- (iv) in Year 6 through Year 10:
 - (A) Japan may apply an agricultural safeguard measure under this paragraph on SG2 goods from the United States imported at a price equal to or greater than the threshold price for those SG2 goods, if the aggregate volume of imports of those SG2 goods from the United States for the respective year exceeds 119 percent of the largest annual aggregate volume of imports of those SG2 goods from the United States during any of the preceding three fiscal years; or
 - (B) Japan may apply an agricultural safeguard measure under this paragraph on SG2 goods from the United States imported at a price less than the threshold price for those SG2 goods, if the aggregate volume of imports of those SG2 goods from the United States and corresponding imports of goods that can be classified in the tariff items indicated with “SG2” in Column “Staging Category” in the Schedule of Japan from the parties, that are also original signatories, of the CPTPP, qualifying as originating under the CPTPP in accordance with its provisions, for the respective year exceeds the trigger level set out as follows:
 - (1) in Year 6: 114,000 metric tons;
 - (2) in Year 7: 126,000 metric tons;
 - (3) in Year 8: 138,000 metric tons;

(4) in Year 9: 150,000 metric tons; and

(5) in Year 10: 150,000 metric tons,

where for the purposes of subparagraphs (iii) and (iv), threshold price means:

(C) for the originating agricultural goods provided for in the tariff items 020312.023, 020312.024, 020312.025, 020319.023, 020319.024, 020319.025, 020322.023, 020322.024, 020322.025, 020329.023, 020329.024, 020329.025, 020630.093, 020630.094, 020630.095, 020649.093, 020649.094, or 020649.095: 399 yen per kilogram; and

(D) for the originating agricultural goods provided for in the tariff items 020311.020, 020311.031, 020311.032, 020321.020, 020321.031, or 020321.032: 299.25 yen per kilogram.

(b) For SG2 goods, the rate of customs duty referred to in paragraph 3(c) shall be:

(i) for SG2 goods provided for in the tariff items 020311.040, 020312.022, 020319.022, 020321.040, 020322.022, 020329.022, 020630.099, or 020649.099:

(A) in Year 1 and Year 2: 4.0 percent;

(B) in Year 3 through Year 5: 3.4 percent;

(C) in Year 6 through Year 8: 2.8 percent; and

(D) in Year 9 and Year 10: 2.2 percent;

(ii) for SG2 goods provided for in the tariff items 020312.023, 020312.024, 020312.025, 020319.023, 020319.024, 020319.025, 020322.023, 020322.024, 020322.025, 020329.023, 020329.024, 020329.025, 020630.093, 020630.094, 020630.095, 020649.093, 020649.094, or 020649.095, the lesser of:

(A) the difference between CIF import price per kilogram and the First Safeguard Standard Import Price; and

(B) the first alternative rate,

where for the purposes of this subparagraph (ii):

- (C) “First Safeguard Standard Import Price” means a price equal to 524 yen per kilogram multiplied by the sum of 100 percent and the rate of customs duty set out in subparagraph (i) for the respective year; and
 - (D) “first alternative rate” means:
 - (1) in Year 1 through Year 3: the rate of customs duty specified in the Schedule of Japan for the tariff items 020312.023, 020319.023, 020322.023, 020329.023, 020630.093, or 020649.093;
 - (2) in Year 4 through Year 8: 100 yen per kilogram; and
 - (3) in Year 9 and Year 10: 70 yen per kilogram; and
- (iii) for SG2 goods provided for in the tariff items 020311.020, 020311.031, 020311.032, 020321.020, 020321.031, or 020321.032, the lesser of:
- (A) the difference between the CIF import price per kilogram and the Second Safeguard Standard Import Price; and
 - (B) the second alternative rate,
- where for the purposes of this subparagraph (iii):
- (C) “Second Safeguard Standard Import Price” means a price equal to 393 yen per kilogram multiplied by the sum of 100 percent and the rate of customs duty set out in subparagraph (i) for the respective year; and
 - (D) “second alternative rate” means:
 - (1) in Year 1 through Year 3: the rate of customs duty specified in the Schedule of Japan for the tariff items 020311.020 or 020321.020;
 - (2) in Year 4 through Year 8: 75 yen per kilogram; and
 - (3) in Year 9 and Year 10: 52.5 yen per kilogram.

- (c) Any agricultural safeguard measure applied under this paragraph may be maintained only until the end of the fiscal year in which the trigger level was exceeded.
- (d) Japan shall not apply or maintain any agricultural safeguard measure under this paragraph after the end of Year 10.
- (e) Japan shall not apply the tariff emergency measures on pork referred to in paragraph 1 of Article 7-6 of the *Temporary Customs Tariff Measures Law* (Law No. 36 of 1960) to SG2 goods.
- (f) The applicable trigger level for SG2 goods from the United States for Year 1 for the purposes of subparagraph (a)(i) shall be determined by multiplying 112 percent of the largest annual aggregate volume of imports of SG2 goods from the United States during any of the preceding three fiscal years by a fraction the numerator of which shall be the number of days between the date of entry into force of this Agreement and the following March 31 and the denominator of which shall be 365. For the purposes of determining the applicable trigger level in accordance with the previous sentence, any fraction of less than 1.0 shall be rounded to the nearest whole number (in the case of 0.5, the fraction shall be rounded to 1.0).

11. Agricultural Safeguard Measure for Processed Pork

- (a) In accordance with paragraph 2, with respect to the originating agricultural goods provided for in the tariff items indicated with “SG3” in Column “Staging Category” in the Schedule of Japan (“SG3 goods”), Japan may apply an agricultural safeguard measure only if the following conditions are met:
 - (i) in Year 1, if the aggregate volume of imports of those SG3 goods from the United States exceeds the trigger level as provided in subparagraph (f);
 - (ii) in Year 2 through Year 5, if the aggregate volume of imports of SG3 goods from the United States for the respective year exceeds 118 percent of the largest annual aggregate volume of imports of SG3 goods from the United States during any of the preceding three fiscal years; and
 - (iii) in Year 6 through Year 10, if the aggregate volume of imports of SG3 goods from the United States for the respective year exceeds 121 percent of the largest annual aggregate volume of imports of SG3 goods from the United States during any of the preceding three fiscal years.
- (b) (i) For SG3 goods, the rate of customs duty referred to in paragraph 3(c) shall be:

- (A) for Year 1 through Year 3: 85 percent of the base rate;
 - (B) for Year 4 through Year 8: 60 percent of the base rate; and
 - (C) for Year 9 and Year 10: 45 percent of the base rate.
- (ii) For the purposes of this subparagraph (b), the base rate shall be composed of an *ad valorem* duty component and a specific duty component, each of which shall be reduced to the percentages identified in subparagraph (i) to determine the rate of customs duty referred to in paragraph 3(c). The *ad valorem* duty component of the base rate shall be 8.5 percent, and the specific duty component shall be equal to 614.85 yen per kilogram minus 60 percent of the CIF import price per kilogram of the respective SG3 good.
- (c) Any agricultural safeguard measure applied under this paragraph may be maintained only until the end of the fiscal year in which the trigger level was exceeded.
 - (d) Japan shall not apply any agricultural safeguard measure under this paragraph after the end of Year 10.
 - (e) Japan shall not apply the tariff emergency measures on pork referred to in paragraph 1 of Article 7-6 of the *Temporary Customs Tariff Measures Law* (Law No. 36 of 1960) to SG3 goods.
 - (f) The applicable trigger level for SG3 goods from the United States for Year 1 for the purposes of subparagraph (a)(i) shall be determined by multiplying 115 percent of the largest annual aggregate volume of imports of SG3 goods from the United States during any of the preceding three fiscal years by a fraction the numerator of which shall be the number of days between the date of entry into force of this Agreement and the following March 31 and the denominator of which shall be 365. For the purposes of determining the applicable trigger level in accordance with the previous sentence, any fraction of less than 1.0 shall be rounded to the nearest whole number (in the case of 0.5, the fraction shall be rounded to 1.0).

12. Agricultural Safeguard Measure for WPC

- (a) In accordance with paragraph 2, with respect to the originating agricultural goods provided for in the tariff items indicated with “SG4*” in Column “Staging Category” in the Schedule of Japan, Japan may apply an agricultural safeguard measure on those originating agricultural goods only if the following conditions are met:

- (i) in Year 1 through Year 4, if the aggregate volume of imports of those originating agricultural goods from the United States for the year exceeds the trigger level set out as follows:
 - (A) the trigger level as provided in subparagraph (f) for Year 1;
 - (B) 1,000 metric tons for Year 2;
 - (C) 1,050 metric tons for Year 3; and
 - (D) 1,100 metric tons for Year 4; and

- (ii) in Year 5 and thereafter, if the aggregate volume of imports of those originating agricultural goods from the United States and imports of goods that can be classified in the tariff items indicated with “SG4*” in Column “Staging Category” in the Schedule of Japan from the parties, that are also original signatories, of the CPTPP, qualifying as originating under the CPTPP in accordance with its provisions, for the year exceeds the trigger level set out as follows:
 - (A) 5,889 metric tons for Year 5;
 - (B) 6,167 metric tons for Year 6;
 - (C) 6,444 metric tons for Year 7;
 - (D) 6,722 metric tons for Year 8;
 - (E) 7,000 metric tons for Year 9;
 - (F) 7,750 metric tons for Year 10;
 - (G) 8,500 metric tons for Year 11;
 - (H) 9,250 metric tons for Year 12;
 - (I) 10,250 metric tons for Year 13;
 - (J) 11,250 metric tons for Year 14;
 - (K) 12,250 metric tons for Year 15;
 - (L) 13,250 metric tons for Year 16;

- (M) 14,250 metric tons for Year 17;
 - (N) 15,250 metric tons for Year 18;
 - (O) 16,250 metric tons for Year 19; and
 - (P) beginning in Year 20 and continuing every year thereafter, the trigger level for each year shall be 1,250 metric tons greater than the trigger level in the previous year.
- (b) For the originating agricultural goods provided for in the tariff items indicated with “SG4*”, the rate of customs duty referred to in paragraph 3(c) shall be:
- (i) 29.8 percent plus 120 yen per kilogram, for Year 1 through Year 4;
 - (ii) 23.8 percent plus 105 yen per kilogram, for Year 5 through Year 9;
 - (iii) 19.4 percent plus 90 yen per kilogram, for Year 10 through Year 14;
 - (iv) 13.4 percent plus 75 yen per kilogram, for Year 15 through Year 19; and
 - (v) beginning in Year 20 and continuing every year thereafter:
 - (A) 1.9 percent and 10.7 yen per kilogram lower than it was in the previous year, unless an agricultural safeguard measure was applied under this paragraph in the previous year; or
 - (B) 1.0 percent and 5.0 yen per kilogram lower than it was in the previous year if an agricultural safeguard measure was applied under this paragraph in the previous year.
- (c) Any agricultural safeguard measure applied under this paragraph may be maintained only until the end of the fiscal year in which the trigger level was exceeded.
- (d) If, during any three consecutive fiscal years after Year 19, Japan does not apply an agricultural safeguard measure under this paragraph, Japan shall not apply any further agricultural safeguard measures under this paragraph.
- (e) (i) Notwithstanding subparagraph (a), Japan shall not apply any agricultural safeguard measure under this paragraph if:
- (A) there is a domestic shortage of skimmed milk powder in Japan; or

- (B) there is no demonstrable reduction in domestic demand for skimmed milk powder in Japan.
- (ii) If Japan applies an agricultural safeguard measure under this paragraph when the United States believes that either of the conditions set out in subparagraph (i) has been satisfied, the United States may:
 - (A) ask Japan to provide an explanation of why Japan does not consider either of the conditions set out in subparagraph (i) to have been satisfied; and
 - (B) request that Japan cease application of the agricultural safeguard measure for the remainder of the fiscal year.
- (f) The applicable trigger level for Year 1 for the purposes of subparagraph (a)(i)(A) shall be determined by multiplying 1,000 metric tons by a fraction the numerator of which shall be the number of days between the date of entry into force of this Agreement and the following March 31 and the denominator of which shall be 365. For the purposes of determining the applicable trigger level in accordance with the previous sentence, any fraction of less than 1.0 shall be rounded to the nearest whole number (in the case of 0.5, the fraction shall be rounded to 1.0).

13. Agricultural Safeguard Measure for Whey Powder

- (a) In accordance with paragraph 2, with respect to the originating agricultural goods provided for in the tariff items indicated with “SG4***” in Column “Staging Category” in the Schedule of Japan, Japan may apply an agricultural safeguard measure on those originating agricultural goods only if the following conditions are met:
 - (i) in Year 1 through Year 4, if the aggregate volume of imports of those originating agricultural goods from the United States for the year exceeds the trigger level set out as follows:
 - (A) the trigger level as provided in subparagraph (e) for Year 1;
 - (B) 1,100 metric tons for Year 2;
 - (C) 1,175 metric tons for Year 3; and
 - (D) 1,250 metric tons for Year 4; and

(ii) in Year 5 and thereafter, if the aggregate volume of imports of those originating agricultural goods from the United States and imports of goods that can be classified in the tariff items “SG4**” in Column “Staging Category” in the Schedule of Japan from the parties, that are also original signatories, of the CPTPP, qualifying as originating under the CPTPP in accordance with its provisions, for the year exceeds the trigger level set out as follows:

(A) 6,667 metric tons for Year 5;

(B) 7,000 metric tons for Year 6;

(C) 7,333 metric tons for Year 7;

(D) 7,667 metric tons for Year 8;

(E) 8,000 metric tons for Year 9;

(F) 8,500 metric tons for Year 10;

(G) 9,000 metric tons for Year 11;

(H) 9,750 metric tons for Year 12;

(I) 10,500 metric tons for Year 13;

(J) 11,250 metric tons for Year 14; and

(K) beginning in Year 15 and continuing every year thereafter, the trigger level for each year shall be 1,000 metric tons greater than the trigger level in the previous year.

(b) For the originating agricultural goods provided for in the tariff items indicated with “SG4**”, the rate of customs duty referred to in paragraph 3(c) shall be:

(i) for Year 1 through Year 4, 29.8 percent plus 75 yen per kilogram;

(ii) for Year 5 through Year 9, 23.8 percent plus 45 yen per kilogram;

(iii) for Year 10 through Year 14, 13.4 percent plus 30 yen per kilogram; and

(iv) beginning in Year 15 and continuing every year thereafter:

- (A) 2.0 percent and 4.0 yen per kilogram lower than it was in the previous year, unless an agricultural safeguard measure was applied under this paragraph in the previous year; or
 - (B) 1.0 percent and 2.0 yen per kilogram lower than it was in the previous year if an agricultural safeguard measure was applied under this paragraph in the previous year.
- (c) Any agricultural safeguard measure applied under this paragraph may be maintained only until the end of the fiscal year in which the trigger level was exceeded.
- (d) If, during any two consecutive fiscal years after Year 14, Japan does not apply an agricultural safeguard measure under this paragraph, Japan shall not apply any further agricultural safeguard measures under this paragraph.
- (e) The applicable trigger level for Year 1 for the purposes of subparagraph (a)(i)(A) shall be determined by multiplying 1,100 metric tons by a fraction the numerator of which shall be the number of days between the date of entry into force of this Agreement and the following March 31 and the denominator of which shall be 365. For the purposes of determining the applicable trigger level in accordance with the previous sentence, any fraction of less than 1.0 shall be rounded to the nearest whole number (in the case of 0.5, the fraction shall be rounded to 1.0).

14. Agricultural Safeguard Measure for Fresh Oranges

- (a) In accordance with paragraph 2, with respect to the originating agricultural goods provided for in the tariff items indicated with “SG5” in Column “Staging Category” in the Schedule of Japan, Japan may apply an agricultural safeguard measure on those originating agricultural goods only if the conditions set out in subparagraph (b) are met.
- (b) Japan may apply an agricultural safeguard measure under subparagraph (a) only if the aggregate volume of imports of those originating agricultural goods from the United States between December 1 and March 31 for the fiscal year exceeds the trigger level set out as follows:
 - (i) the trigger level as provided in subparagraph (f) for Year 1;
 - (ii) 37,050 metric tons for Year 2;
 - (iii) 38,950 metric tons for Year 3;
 - (iv) 40,850 metric tons for Year 4;

- (v) 42,750 metric tons for Year 5; and
- (vi) 44,650 metric tons for Year 6.
- (c) For the originating agricultural goods provided for in the tariff items indicated with “SG5”, the rate of customs duty referred to in paragraph 3(c) shall be:
 - (i) for Year 1 through Year 3: 28 percent; and
 - (ii) for Year 4 through Year 6: 20 percent.
- (d) Any agricultural safeguard measure applied under this paragraph may be maintained only until the end of the fiscal year in which the trigger level was exceeded.
- (e) Japan shall not apply any safeguard measure under this paragraph after the end of Year 6.
- (f) The applicable trigger level for Year 1 for the purposes of subparagraph (b)(i) shall be:
 - (i) 35,150 metric tons, if this Agreement enters into force on or before December 1, 2019; or
 - (ii) if this Agreement enters into force after December 1, 2019, determined by multiplying 35,150 metric tons by a fraction the numerator of which shall be the number of days between the date of entry into force of the Agreement and the following March 31 and the denominator of which shall be 121. For the purposes of determining the applicable trigger level in accordance with the previous sentence, any fraction of less than 1.0 shall be rounded to the nearest whole number (in the case of 0.5, the fraction shall be rounded to 1.0).

15. Agricultural Safeguard Measure for Race Horses

- (a) In accordance with paragraph 2, with respect to the originating agricultural goods provided for in the tariff items indicated with “SG6” in Column “Staging Category” in the Schedule of Japan, Japan may apply an agricultural safeguard measure on those originating agricultural goods only if the CIF import price per each of those originating agricultural goods, expressed in Japanese Yen, is less than 90 percent of the trigger price. The trigger price shall be the price that has been agreed in accordance with subparagraph (d), or 8.5 million yen if there has been no specific agreement on the trigger price in accordance with subparagraph (d).

- (b) For the originating agricultural goods provided for in the tariff items indicated with “SG6”, the rate of customs duty referred to in paragraph 3(c) shall be the rate of customs duty determined for those originating agricultural goods in accordance with staging category B16 identified in the Schedule of Japan plus:
- (i) if the difference between the CIF import price per each of the originating agricultural good and the trigger price is greater than 10 percent but less than or equal to 40 percent of the trigger price: 30 percent of the difference between the most-favored-nation applied rate of customs duty in effect at the time of importation and the rate of customs duty applied to the originating agricultural goods in accordance with the staging category B16 identified in the Schedule of Japan;
 - (ii) if the difference between the CIF import price per each of the originating agricultural good and the trigger price is greater than 40 percent but less than or equal to 60 percent of the trigger price: 50 percent of the difference between the most-favored-nation applied rate of customs duty in effect at the time of importation and the rate of customs duty applied to the originating agricultural goods in accordance with the staging category B16 identified in the Schedule of Japan;
 - (iii) if the difference between the CIF import price per each of the originating agricultural good and the trigger price is greater than 60 percent but less than or equal to 75 percent of the trigger price: 70 percent of the difference between the most-favored-nation applied rate of customs duty in effect at the time of importation and the rate of customs duty applied to the originating agricultural goods in accordance with the staging category B16 identified in the Schedule of Japan; and
 - (iv) if the difference between the CIF import price per each of the originating agricultural good and the trigger price is greater than 75 percent of the trigger price: the difference between the most-favored-nation applied rate of customs duty in effect at the time of importation and the rate of customs duty applied to the originating agricultural goods in accordance with the staging category B16 identified in the Schedule of Japan.
- (c) Japan shall not apply any agricultural safeguard measure under this paragraph after the end of Year 14.
- (d) On request of Japan or the United States, Japan and the United States shall consult on the operation of the agricultural safeguard measure set out in this paragraph and may mutually agree to periodically evaluate and update the trigger price.

**Sub-Section 5
Schedule of Japan**

Tariff Line (April 1, 2019)	Description	Base Rate	Staging Category
01.01	Live horses, asses, mules and hinnies		
	Horses		
0101.21	Pure-bred breeding animals		
	2 Other		
010121.290	(2) Other	3,400,000 yen/each	EIF
0101.29	Other		
	2 Other		
010129.290	(2) Other	3,400,000 yen/each	B16, SG6
01.03	Live swine		
	Other		
0103.92	Weighing 50 kg or more		
010392.020	[3] Per each, more than the gate price of live swine, in value for customs duty	8.5%	B16
02.01	Meat of bovine animals, fresh or chilled		
020110.000	Carcasses and half-carcasses	38.5%	JPR2, SG1*
020120.000	Other cuts with bone in	38.5%	JPR2, SG1*
0201.30	Boneless		
020130.010	- Loin	38.5%	JPR2, SG1*
020130.020	- Chuck, Clod and Round	38.5%	JPR2, SG1*
020130.030	- Brisket and plate	38.5%	JPR2, SG1*
020130.090	- Other	38.5%	JPR2, SG1*
02.02	Meat of bovine animals, frozen		
020210.000	Carcasses and half-carcasses	38.5%	JPR2, SG1*
020220.000	Other cuts with bone in	38.5%	JPR2, SG1*
0202.30	Boneless		
020230.010	- Loin	38.5%	JPR2, SG1*
020230.020	- Chuck, Clod and Round	38.5%	JPR2, SG1*
020230.030	- Brisket and plate	38.5%	JPR2, SG1*
020230.090	- Other	38.5%	JPR2, SG1*
02.03	Meat of swine, fresh, chilled or frozen		
	Fresh or chilled		
0203.11	Carcasses and half-carcasses		
	2 Other		

Tariff Line (April 1, 2019)	Description	Base Rate	Staging Category
020311.020	<p>[1] Each kilogram, 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 subtracting Prices B from Prices A, the same definition shall be applied in this heading.</p> <p>Prices A: standard import prices for pig carcass specified by the sub-paragraph 1 of paragraph 2 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.</p> <p>Prices B: the prices specified by [1] in this subheading each corresponding to the period of importation provided by the Annex 1-3 to the Law</p>	361 yen/kg	JPR4, SG2
	<p>[2] Each kilogram, 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.</p> <p>Prices A: mentioned in [1]</p> <p>Rates B: the rates specified by [3] in this subheading according to the each divisions of each import terms provided in the Annex 1-3</p>		
020311.031	- Less than 299.25 yen/kg in value for customs duty	Per each kilogram, the difference between the standard import price of pig carcass and the value for customs duty	JPR4, SG2
020311.032	- Not less than 299.25 yen/kg in value for customs duty	Per each kilogram, the difference between the standard import price of pig carcass and the value for customs duty	JPR4, SG2
020311.040	[3] Each kilogram, more than the gate prices of pig carcass, in value for customs duty	4.3%	JPB10*, SG2
0203.12	Hams, shoulders and cuts thereof, with bone in		
	2 Other		

Tariff Line (April 1, 2019)	Description	Base Rate	Staging Category
020312.023	<p>[1] Each kilogram, 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 subtracting Prices B from Prices A, the same definition shall be applied in this heading and in heading 02.06.</p> <p>Prices A: standard import prices for partial pig specified by the sub-paragraph 1 of paragraph 3 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 02.06.</p> <p>Prices B: the prices specified by [1] in this subheading each corresponding to the period of importation provided by the Annex 1-3 to the Law</p>	482 yen/kg	JPR5, SG2
	<p>[2] Each kilogram, 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.</p> <p>Prices A: mentioned in [1]</p> <p>Rates B: the rates specified by [3] in this subheading according to the each divisions of each import terms provided in the Annex 1-3</p>		
020312.024	- Less than 399 yen/kg in value for customs duty	Per each kilogram, the difference between the standard import price of partial pig and the value for customs duty	JPR5, SG2
020312.025	- Not less than 399 yen/kg in value for customs duty	Per each kilogram, the difference between the standard import price of partial pig and the value for customs duty	JPR5, SG2
020312.022	[3] Each kilogram, more than the gate prices of partial pig, in value for customs duty	4.3%	JPB10*, SG2
0203.19	Other		
	2 Other		
020319.023	[1] Each kilogram, not more than the upper limit prices for the specific duty applied on partial pig, in value for customs duty	482 yen/kg	JPR5, SG2

Tariff Line (April 1, 2019)	Description	Base Rate	Staging Category
	[2] Each kilogram, 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		
020319.024	- Less than 399 yen/kg in value for customs duty	Per each kilogram, the difference between the standard import price of partial pig and the value for customs duty	JPR5, SG2
020319.025	- Not less than 399 yen/kg in value for customs duty	Per each kilogram, the difference between the standard import price of partial pig and the value for customs duty	JPR5, SG2
020319.022	[3] Each kilogram, more than the gate prices of partial pig, in value for customs duty	4.3%	JPB10*, SG2
	Frozen		
0203.21	Carcasses and half-carcasses		
	2 Other		
020321.020	[1] Each kilogram, not more than the upper limit prices for the specific duty applied on pig carcass, in value for customs duty	361 yen/kg	JPR4, SG2
	[2] Each kilogram, 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		
020321.031	- Less than 299.25 yen/kg in value for customs duty	Per each kilogram, the difference between the standard import price of pig carcass and the value for customs duty	JPR4, SG2
020321.032	- Not less than 299.25 yen/kg in value for customs duty	Per each kilogram, the difference between the standard import price of pig carcass and the value for customs duty	JPR4, SG2
020321.040	[3] Each kilogram, more than the gate prices of pig carcass, in value for customs duty	4.3%	JPB10*, SG2
0203.22	Hams, shoulders and cuts thereof, with bone in		
	2 Other		
020322.023	[1] Each kilogram, not more than the upper limit prices for the specific duty applied on partial pig, in value for customs duty	482 yen/kg	JPR5, SG2
	[2] Each kilogram, 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 (April 1, 2019)	Description	Base Rate	Staging Category
020322.024	- Less than 399 yen/kg in value for customs duty	Per each kilogram, the difference between the standard import price of partial pig and the value for customs duty	JPR5, SG2
020322.025	- Not less than 399 yen/kg in value for customs duty	Per each kilogram, the difference between the standard import price of partial pig and the value for customs duty	JPR5, SG2
020322.022	[3] Each kilogram, more than the gate prices of partial pig, in value for customs duty	4.3%	JPB10*, SG2
0203.29	Other		
	2 Other		
020329.023	[1] Each kilogram, not more than the upper limit prices for the specific duty applied on partial pig, in value for customs duty	482 yen/kg	JPR5, SG2
	[2] Each kilogram, 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		
020329.024	- Less than 399 yen/kg in value for customs duty	Per each kilogram, the difference between the standard import price of partial pig and the value for customs duty	JPR5, SG2
020329.025	- Not less than 399 yen/kg in value for customs duty	Per each kilogram, the difference between the standard import price of partial pig and the value for customs duty	JPR5, SG2
020329.022	[3] Each kilogram, more than the gate prices of partial pig, in value for customs duty	4.3%	JPB10*, SG2
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, SG1**
	2 Other		
	(1) Internal organs and tongues		
020610.011	- Tongues	12.8%	JPB11*****
020610.019	- Other	12.8%	JPB13*
	Of bovine animals, frozen		
020621.000	Tongues	12.8%	JPB11*****
020622.000	Livers	12.8%	B16
0206.29	Other		

Tariff Line (April 1, 2019)	Description	Base Rate	Staging Category
020629.020	1 Cheek meat and head meat	50.0%	JPR3, SG1**
	2 Other		
020629.010	(1) Internal organs	12.8%	JPB13*
020629.090	(2) Other	21.3%	B16
0206.30	Of swine, fresh or chilled		
	2 Other		
020630.091	(1) Internal organs	8.5%	B11
	(2) Other		
020630.093	[1] Each kilogram, not more than the upper limit prices for the specific duty applied on partial pig, in value for customs duty	482 yen/kg	JPR5, SG2
	[2] Each kilogram, 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		
020630.094	- Less than 399 yen/kg in value for customs duty	Per each kilogram, the difference between the standard import price of partial pig and the value for customs duty	JPR5, SG2
020630.095	- Not less than 399 yen/kg in value for customs duty	Per each kilogram, the difference between the standard import price of partial pig and the value for customs duty	JPR5, SG2
020630.099	[3] Each kilogram, more than the gate prices of partial pig, in value for customs duty	4.3%	JPB10*, SG2
	Of swine, frozen		
0206.41	Livers		
020641.090	2 Other	8.5%	B11
0206.49	Other		
	2 Other		
020649.091	(1) Internal organs	8.5%	JPB8*
	(2) Other		
020649.093	[1] Each kilogram, not more than the upper limit prices for the specific duty applied on partial pig, in value for customs duty	482 yen/kg	JPR5, SG2
	[2] Each kilogram, 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		
020649.094	- Less than 399 yen/kg in value for customs duty	Per each kilogram, the difference between the standard import price of partial pig and the value for customs duty	JPR5, SG2

Tariff Line (April 1, 2019)	Description	Base Rate	Staging Category
020649.095	- Not less than 399 yen/kg in value for customs duty	Per each kilogram, the difference between the standard import price of partial pig and the value for customs duty	JPR5, SG2
020649.099	[3] Each kilogram, more than the gate prices of partial pig, in value for customs duty	4.3%	JPB10*, SG2
02.07	Meat and edible offal, of the poultry of heading 01.05, fresh, chilled or frozen		
	Of fowls of the species <i>Gallus domesticus</i>		
020712.000	Not cut in pieces, frozen	11.9%	B11
0207.14	Cuts and offal, frozen		
	2 Other		
020714.210	(1) Legs with bone in	8.5%	B11
020714.220	(2) Other	11.9%	B6
	Of turkeys		
020725.000	Not cut in pieces, frozen	3.0%	EIF
0207.27	Cuts and offal, frozen		
020727.200	2 Other	3.0%	EIF
	Of ducks		
020742.000	Not cut in pieces, frozen	9.6%	EIF
020743.000	Fatty livers, fresh or chilled	3.0%	EIF
020744.000	Other, fresh or chilled	9.6%	B6
0207.45	Other, frozen		
020745.010	- Livers	3.0%	EIF
020745.090	- Other	9.6%	EIF
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
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 Line (April 1, 2019)	Description	Base Rate	Staging Category
021011.010	<p>[1] Each kilogram, 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 Rates B plus 0.6, and multiplying by 1.5, the same definition shall be applied in this heading and in heading 16.02.</p> <p>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.</p> <p>Rates B: the rates specified in this subheading [2] according to the each divisions of each import terms provided in the Annex 1-3</p>	Per each kilogram, 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*, SG3
021011.020	[2] Each kilogram, more than the gate prices of processed meat of swine, in value for customs duty	8.5%	JPB11**, SG3
0210.12	Bellies (streaky) and cuts thereof		
021012.010	[1] Each kilogram, not more than the gate prices of processed meat of swine, in value for customs duty	Per each kilogram, 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*, SG3
021012.020	[2] Each kilogram, more than the gate prices of processed meat of swine, in value for customs duty	8.5%	JPB11**, SG3
0210.19	Other		
021019.010	[1] Each kilogram, not more than the gate prices of processed meat of swine, in value for customs duty	Per each kilogram, 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*, SG3

Tariff Line (April 1, 2019)	Description	Base Rate	Staging Category
021019.020	[2] Each kilogram, more than the gate prices of processed meat of swine, in value for customs duty	8.5%	JPB11**, SG3
	Other, including edible flours and meals of meat or meat offal		
0210.99	Other		
	1 Of swine		
021099.011	[1] Each kilogram, not more than the gate prices of processed meat of swine, in value for customs duty	Per each kilogram, 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*, SG3
021099.019	[2] Each kilogram, more than the gate prices of processed meat of swine, in value for customs duty	8.5%	JPB11**, SG3
021099.090	3 Other	4.2%	EIF
04.02	Milk and cream, concentrated or containing added sugar or other sweetening matter		
	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		
	2 Other		
	(1) For school lunch etc. and for feeding purposes		
	- For feeding purposes		
040221.217	-- Other	425 yen/kg	JPR9
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 flavored or containing added fruit, nuts or cocoa		
0403.10	Yogurt		
	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
040310.219	- Other	29.8%	B11
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		

Tariff Line (April 1, 2019)	Description	Base Rate	Staging Category
0404.10	Whey and modified whey, whether or not concentrated or containing added sugar or other sweetening matter		
	1 Sterilized, frozen, preserved, concentrated or containing added sugar or other sweetening matter		
	(1) Of a fat content, by weight, not exceeding 5%		
	[2] Other		
	[i] Mineral concentrated whey		
	- Other		
040410.125	-- Imported with the application of the benefits of concession based on EPA (the Economic Partnership Agreement) according to paragraph 1 of Article 8-6 of the Temporary Customs Tariff Measures Law (Law No. 36 of 1960)	29.8% + 425 yen/kg	TRQ-JP6
	-- Other		
040410.126	--- Of a milk protein content, by weight, calculated on the dry matter, less than 25%		
	---- Containing added sugar	29.8% + 425 yen/kg	JPB16***, SG4**
	---- Other	29.8% + 425 yen/kg	JPB16**, SG4**
040410.127	--- Of a milk protein content, by weight, calculated on the dry matter, equal to or greater than 25% but less than 45%		
	---- Containing added sugar	29.8% + 425 yen/kg	JPB21**, SG4*
	---- Other	29.8% + 425 yen/kg	JPB21*, SG4*
040410.128	--- Of a milk protein content, by weight, calculated on the dry matter, equal to or greater than 45%		
	---- Containing added sugar	29.8% + 425 yen/kg	JPB6*****
	---- Other	29.8% + 425 yen/kg	JPB6****
	[ii] Other		
	1 Containing added sugar		
	- Other		
040410.135	-- Imported with the application of the benefits of concession based on EPA (the Economic Partnership Agreement) according to paragraph 1 of Article 8-6 or paragraph 2 of Article 9 of the Temporary Customs Tariff Measures Law (Law No. 36 of 1960)	29.8% + 425 yen/kg	TRQ-JP6
	-- Other		
040410.136	--- Of a milk protein content, by weight, calculated on the dry matter, less than 25%	29.8% + 425 yen/kg	JPB16***, SG4**
040410.137	--- Of a milk protein content, by weight, calculated on the dry matter, equal to or greater than 25% but less than 45%	29.8% + 425 yen/kg	JPB21**, SG4*
	2 Other		
	- Other		

Tariff Line (April 1, 2019)	Description	Base Rate	Staging Category
040410.145	-- Imported with the application of the benefits of concession based on EPA (the Economic Partnership Agreement) according to paragraph 1 of Article 8-6 or paragraph 2 of Article 9 of the Temporary Customs Tariff Measures Law (Law No. 36 of 1960)		
	--- For the manufacture of prepared milk powder for babies and infants	29.8% + 425 yen/kg	TRQ-JP6
	--- Whey permeate	29.8% + 425 yen/kg	TRQ-JP6
	--- For the manufacture of mixed feeds containing added coloring matter which is recognized as in blue at the time of import	29.8% + 425 yen/kg	EIF
	-- Other		
040410.146	--- Of a milk protein content, by weight, calculated on the dry matter, less than 25%	29.8% + 425 yen/kg	JPB16**, SG4**
040410.147	--- Of a milk protein content, by weight, calculated on the dry matter, equal to or greater than 25% but less than 45%	29.8% + 425 yen/kg	JPB21*, SG4*
040410.148	--- Of a milk protein content, by weight, calculated on the dry matter, equal to or greater than 45%	29.8% + 425 yen/kg	JPB6****
	(2) Other		
	[2] Other		
	[i] Mineral concentrated whey		
	- Other		
040410.165	-- Imported with the application of the benefits of concession based on EPA (the Economic Partnership Agreement) according to paragraph 1 of Article 8-6 of the Temporary Customs Tariff Measures Law (Law No. 36 of 1960)	29.8% + 687 yen/kg	TRQ-JP6
	-- Other		
040410.166	--- Of a milk protein content, by weight, calculated on the dry matter, less than 25%		
	---- Containing added sugar	29.8% + 687 yen/kg	JPB16***, SG4**
	---- Other	29.8% + 687 yen/kg	JPB16**, SG4**
040410.167	--- Of a milk protein content, by weight, calculated on the dry matter, equal to or greater than 25% but less than 45%		
	---- Containing added sugar	29.8% + 687 yen/kg	JPB21**, SG4*
	---- Other	29.8% + 687 yen/kg	JPB21*, SG4*
	[ii] Other		
	1 Containing added sugar		
	- Other		
040410.175	-- Imported with the application of the benefits of concession based on EPA (the Economic Partnership Agreement) according to paragraph 2 of Article 9 of the Temporary Customs Tariff Measures Law (Law No. 36 of 1960)		

Tariff Line (April 1, 2019)	Description	Base Rate	Staging Category
	--- For the manufacture of mixed feeds containing added coloring matter which is recognized as in blue at the time of import	29.8% + 687 yen/kg	EIF
	-- Other		
040410.176	--- Of a milk protein content, by weight, calculated on the dry matter, less than 25%	29.8% + 687 yen/kg	JPB16***, SG4**
040410.177	--- Of a milk protein content, by weight, calculated on the dry matter, equal to or greater than 25% but less than 45%	29.8% + 687 yen/kg	JPB21**, SG4*
040410.178	--- Of a milk protein content, by weight, calculated on the dry matter, equal to or greater than 45%	29.8% + 687 yen/kg	JPB6*****
	2 Other		
	- Other		
040410.185	-- Imported with the application of the benefits of concession based on EPA (the Economic Partnership Agreement) according to paragraph 1 of Article 8-6 or paragraph 2 of Article 9 of the Temporary Customs Tariff Measures Law (Law No. 36 of 1960)	29.8% + 687 yen/kg	TRQ-JP6
	-- Other		
040410.186	--- Of a milk protein content, by weight, calculated on the dry matter, less than 25%	29.8% + 687 yen/kg	JPB16**, SG4**
040410.187	--- Of a milk protein content, by weight, calculated on the dry matter, equal to or greater than 25% but less than 45%	29.8% + 687 yen/kg	JPB21*, SG4*
040410.200	2 Other	21.3%	B11
0404.90	Other		
	1 Sterilized, frozen, preserved, concentrated or containing added sugar or other sweetening matter		
	(1) Of a fat content, by weight, not exceeding 1.5%		
	[2] Other		
040490.118	- Other	29.8% + 400 yen/kg	TRQ-JP6
	(2) Of a fat content, by weight, exceeding 1.5% but not exceeding 30%		
	[2] Other		
040490.128	- Other	29.8% + 679 yen/kg	TRQ-JP6
	(3) Of a fat content, by weight, exceeding 30%		
	[2] Other		
040490.138	- Other	29.8% + 1,023 yen/kg	TRQ-JP6
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
	- Other		
040610.090	-- Other		

Tariff Line (April 1, 2019)	Description	Base Rate	Staging Category
	--- Cream Cheese which is a soft, spreadable, unripened and rindless cheese, containing milkfat in dry matter more than the minimum content, moisture on fat free basis more than the minimum content and dry matter more than the minimum content, as described in Codex Standard for Cream Cheese (CODEX STANDARD 275-1973)		
	---- Containing fat content, by weight, less than 45%	29.8%	B16
	---- Other	29.8%	JPR7
0406.20	Grated or powdered cheese, of all kinds		
040620.100	1 Of processed cheese	40.0%	B16
040620.200	2 Other	26.3%	B16
040630.000	Processed cheese, not grated or powdered	40.0%	TRQ-JP5
0406.40	Blue-veined cheese and other cheese containing veins produced by <i>Penicillium roqueforti</i>		
040640.090	- Other	29.8%	JPR13
0406.90	Other cheese		
040690.090	- Other		
	-- Other than 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%	B16
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
040819.000	Other	20.0% or 48 yen/kg, whichever is the greater	B6
	Other		
040891.000	Dried	21.3%	JPB13***
040899.000	Other	21.3% or 51 yen/kg, whichever is the greater	B6
04.09			
040900.000	Natural honey	25.5%	B8
05.11	Animal products not elsewhere specified or included; dead animals of Chapter 1 or 3, unfit for human consumption		
	Other		
0511.99	Other		
051199.900	3 Other	1.5%	EIF

Tariff Line (April 1, 2019)	Description	Base Rate	Staging Category
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
060490.000	Other	3.0%	EIF
07.01	Potatoes, fresh or chilled		
070190.000	Other	4.3%	EIF
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
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
070310.020	2 Shallots	3.0%	EIF
0703.90	Leeks and other alliaceous vegetables		
070390.090	- Other	3.0%	EIF
07.04	Cabbages, cauliflowers, kohlrabi, kale and similar edible brassicas, fresh or chilled		
070410.000	Cauliflowers and headed broccoli	3.0%	EIF
070420.000	Brussels sprouts	3.0%	EIF
0704.90	Other		
070490.010	- Broccoli	3.0%	EIF
070490.020	- Head cabbage	3.0%	EIF
070490.090	- Other	3.0%	EIF
07.05	Lettuce (<i>Lactuca sativa</i>) and chicory (<i>Cichorium spp.</i>), fresh or chilled		
	Lettuce		
070511.000	Cabbage lettuce (head lettuce)	3.0%	EIF
	Chicory		
070521.000	Witloof chicory (<i>Cichorium intybus var. foliosum</i>)	3.0%	EIF
070529.000	Other	3.0%	EIF
07.06	Carrots, turnips, salad beetroot, salsify, celeriac, radishes and similar edible roots, fresh or chilled		
0706.90	Other		
070690.090	- Other	3.0%	EIF
07.08	Leguminous vegetables, shelled or unshelled, fresh or chilled		
070810.000	Peas (<i>Pisum sativum</i>)	3.0%	EIF
070820.000	Beans (<i>Vigna spp.</i> , <i>Phaseolus spp.</i>)	3.0%	EIF
070890.000	Other leguminous vegetables	3.0%	EIF

Tariff Line (April 1, 2019)	Description	Base Rate	Staging Category
07.09	Other vegetables, fresh or chilled		
070940.000	Celery other than celeriac	3.0%	EIF
	Mushrooms and truffles		
070951.000	Mushrooms of the genus <i>Agaricus</i>	4.3%	EIF
0709.59	Other		
	- Matsutake and truffles		
070959.011	-- Matsutake	3.0%	EIF
070970.000	Spinach, New Zealand spinach and orache spinach (garden spinach)	3.0%	EIF
	Other		
070991.000	Globe artichokes	3.0%	EIF
070993.000	Pumpkins, squash and gourds (<i>Cucurbita</i> spp.)	3.0%	EIF
0709.99	Other		
070999.100	1 Sweet corn	6.0%	B4
07.10	Vegetables (uncooked or cooked by steaming or boiling in water), frozen		
071010.000	Potatoes	8.5%	B6
	Leguminous vegetables, shelled or unshelled		
071021.000	Peas (<i>Pisum sativum</i>)	8.5%	EIF
071022.000	Beans (<i>Vigna</i> spp., <i>Phaseolus</i> spp.)	8.5%	EIF
071040.000	Sweet corn	10.6%	EIF
0710.80	Other vegetables		
	2 Other		
071080.010	- Broccoli	6.0%	B6
0710.90	Mixtures of vegetables		
071090.100	1 Chiefly consisting of sweet corn	10.6%	B6
071090.200	2 Other	6.0%	EIF
07.11	Vegetables provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption		
0711.90	Other vegetables; mixtures of vegetables		
	2 Other		
	(2) Other		
071190.099	- Other	9.0%	EIF
07.12	Dried vegetables, whole, cut, sliced, broken or in powder, but not further prepared		
	Mushrooms, wood ears (<i>Auricularia</i> spp.), jelly fungi (<i>Tremella</i> spp.) and truffles		
071231.000	Mushrooms of the genus <i>Agaricus</i>	9.0%	EIF
0712.39	Other		
071239.090	- Other	9.0%	EIF
07.13	Dried leguminous vegetables, shelled, whether or not skinned or split		
0713.10	Peas (<i>Pisum sativum</i>)		
	2 Other		

Tariff Line (April 1, 2019)	Description	Base Rate	Staging Category
071310.211	(1) Certified as seeds for the sowing vegetables in accordance with the provisions of a cabinet order	6.0%	EIF
	(2) Other		
071310.221	- Concerning peas in this subheading 2-(2), small red (Adzuki) beans in subheading 0713.32, kidney beans in subheading 0713.33-2-(2), bambara beans in subheading 0713.34-2-(2), cow peas in subheading 0713.35-2-(2), other beans (<i>Vigna</i> spp., <i>Phaseolus</i> spp.) in subheading 0713.39-2-(2), broad beans in subheading 0713.50-2-(2), pigeon peas in subheading 0713.60-2-(2) and other dried leguminous vegetables in subheading 0713.90-2-(2), for the quantity within the limits of a tariff quota stipulated by a cabinet order which is effective at the time of import and under the conditions set out by relevant regulations which are effective at the time of import 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 fiscal year (April-March) 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
0713.20	Chickpeas (<i>garbanzos</i>)		
071320.020	2 Other	8.5%	EIF
	Beans (<i>Vigna</i> spp., <i>Phaseolus</i> spp.)		
0713.32	Small red (Adzuki) beans (<i>Phaseolus</i> or <i>Vigna angularis</i>)		
071332.010	- For "the Pooled Quota"	10.0%	EIF
0713.33	Kidney beans, including white pea beans (<i>Phaseolus vulgaris</i>)		
	2 Other		
071333.210	(1) Certified as seeds for sowing vegetables in accordance with the provisions of a cabinet order	6.0%	EIF
	(2) Other		
071333.221	- For "the Pooled Quota"	10.0%	EIF
0713.35	Cow peas (<i>Vigna unguiculata</i>)		
	2 Other		
071335.210	(1) Certified as seeds for sowing vegetables in accordance with the provisions of a cabinet order	6.0%	EIF
	(2) Other		
071335.291	- For "the Pooled Quota"	10.0%	EIF
0713.39	Other		
	2 Other		
	(2) Other		
	- For "the Pooled Quota"		
071339.226	-- Other	10.0%	EIF

Tariff Line (April 1, 2019)	Description	Base Rate	Staging Category
0713.40	Lentils		
071340.020	2 Other	8.5%	EIF
0713.50	Broad beans (<i>Vicia faba</i> var. <i>major</i>) and horse beans (<i>Vicia faba</i> var. <i>equina</i> , <i>Vicia faba</i> var. <i>minor</i>)		
	2 Other		
071350.210	(1) Certified as seeds for sowing vegetables in accordance with the provisions of a cabinet order	6.0%	EIF
08.02	Other nuts, fresh or dried, whether or not shelled or peeled		
	Almonds		
0802.11	In shell		
080211.200	2 Sweet almonds	2.4%	EIF
0802.12	Shelled		
080212.200	2 Sweet almonds	2.4%	EIF
	Hazelnuts or filberts (<i>Corylus</i> spp.)		
080222.000	Shelled	6.0%	EIF
	Walnuts		
080232.000	Shelled	10.0%	EIF
	Macadamia nuts		
080262.000	Shelled	5.0%	EIF
0802.90	Other		
080290.300	1 Pecans	4.5%	EIF
08.03	Bananas, including plantains, fresh or dried		
0803.90	Other		
080390.200	2 Dried	3.0%	EIF
08.04	Dates, figs, pineapples, avocados, guavas, mangoes and mangosteens, fresh or dried		
0804.20	Figs		
080420.010	- Fresh	6.0%	B6
080420.090	- Dried	6.0%	B6
0804.50	Guavas, mangoes and mangosteens		
	- Fresh		
080450.011	-- Mangoes	3.0%	EIF
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
080510.000	2 If imported during the period from 1st December to 31st May		
	- If imported during the period from 1st December to 31st March	32.0%	JPB8**, SG5
	- If imported during the period from 1st April to 31st May	32.0%	B6
08.07	Melons (including watermelons) and papaws (papayas), fresh		
080720.000	Papaws (papayas)	2.0%	EIF
08.08	Apples, pears and quinces, fresh		
080810.000	Apples	17.0%	JPB11***

Tariff Line (April 1, 2019)	Description	Base Rate	Staging Category
08.09	Apricots, cherries, peaches (including nectarines), plums and sloes, fresh		
	Cherries		
080929.000	Other	8.5%	JPB6**
080930.000	Peaches, including nectarines	6.0%	EIF
08.10	Other fruit, fresh		
081020.000	Raspberries, blackberries, mulberries and loganberries	6.0%	EIF
081030.000	Black, white or red currants and gooseberries	6.0%	EIF
081040.000	Cranberries, bilberries and other fruits of the genus <i>Vaccinium</i>	6.0%	EIF
081050.000	Kiwifruit	6.4%	EIF
081070.000	Persimmons	6.0%	EIF
0810.90	Other		
081090.210	- Rambutan, passionfruit, litchi and carambola (star-fruit)	5.0%	EIF
081090.290	- Other	6.0%	EIF
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
081110.200	2 Other	12.0%	EIF
0811.20	Raspberries, blackberries, mulberries, loganberries, black, white or red currants and gooseberries		
081120.100	1 Containing added sugar	9.6%	EIF
081120.200	2 Other	6.0%	EIF
0811.90	Other		
	1 Containing added sugar		
	(5) Other		
081190.190	- Other	12.0%	EIF
08.13	Fruit, dried, other than that of headings 08.01 to 08.06; mixtures of nuts or dried fruits of this Chapter		
081320.000	Prunes	2.4%	EIF
081330.000	Apples	9.0%	B6
0813.40	Other fruit		
081340.010	1 Berries	9.0%	EIF
	2 Other		
081340.022	- Persimmons, dried	9.0%	B6
081340.029	- Other	9.0%	EIF
0813.50	Mixtures of nuts or dried fruits of this Chapter		
081350.090	2 Other	12.0%	EIF
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

Tariff Line (April 1, 2019)	Description	Base Rate	Staging Category
09.01	Coffee, whether or not roasted or decaffeinated; coffee husks and skins; coffee substitutes containing coffee in any proportion		
	Coffee, roasted		
090121.000	Not decaffeinated	12.0%	EIF
090122.000	Decaffeinated	12.0%	EIF
0901.90	Other		
090190.200	2 Coffee substitutes containing coffee	12.0%	EIF
09.02	Tea, whether or not flavored		
090210.000	Green tea (not fermented) in immediate packings of a content not exceeding 3 kg	17.0%	B6
0902.30	Black tea (fermented) and partly fermented tea, in immediate packings of a content not exceeding 3 kg		
090230.010	- Black tea	12.0%	B6
090230.090	- Other	17.0%	B6
0902.40	Other black tea (fermented) and other partly fermented tea		
	2 Other		
090240.210	(1) Black tea	3.0%	EIF
09.03			
090300.000	Maté	12.0%	B6
09.04	Pepper of the genus <i>Piper</i> ; dried or crushed or ground fruits of the genus <i>Capsicum</i> or of the genus <i>Pimenta</i>		
	Pepper		
0904.11	Neither crushed nor ground		
090411.100	1 Put up in containers for retail sale	3.0%	EIF
0904.12	Crushed or ground		
090412.100	1 Put up in containers for retail sale	3.0%	EIF
09.10	Ginger, saffron, turmeric (curcuma), thyme, bay leaves, curry and other spices		
	Ginger		
0910.12	Crushed or ground		
	2 Other		
	(2) Other		
091012.299	- Other	2.5%	EIF
	Other spices		
0910.91	Mixtures referred to in Note 1 (b) to this Chapter		
	2 Other		
091091.210	(1) Put up in containers for retail sale	3.6%	EIF
10.01	Wheat and meslin		
	Durum wheat		
1001.11	Seed		

Tariff Line (April 1, 2019)	Description	Base Rate	Staging Category
100111.010	- Imported by Japanese Government according to Article 42 of the Law for Stabilization of Supply-Demand and Price of Staple Food (Law No. 113 of 1994), imported to be purchased and sold by Japanese Government in response to a joint application by seller to and purchaser from Japanese Government according to Article 43 of the Law 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
	-- Other	Free Subject to an import mark-up in accordance with Japan's Schedule to the WTO Agreement	TRQ-JP2
1001.19	Other		
100119.010	- Imported by Japanese Government according to Article 42 of the Law for Stabilization of Supply-Demand and Price of Staple Food (Law No. 113 of 1994), imported to be purchased and sold by Japanese Government in response to a joint application by seller to and purchaser from Japanese Government according to Article 43 of the Law 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
	-- Other	Free Subject to an import mark-up in accordance with Japan's Schedule to the WTO Agreement	TRQ-JP2
	Other		

Tariff Line (April 1, 2019)	Description	Base Rate	Staging Category
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		
100191.011	-- Meslin		
	--- For the tariff rate quota in Japan's Schedule to the WTO Agreement	20.0%	JPM1
	--- Other	20.0%	TRQ-JP2
100191.019	-- Other		
	--- For the tariff rate quota in Japan's Schedule to the WTO Agreement	Free	JPM1
	--- Other	Free	TRQ-JP2
1001.99	Other		

Tariff Line (April 1, 2019)	Description	Base Rate	Staging Category
	- 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		
100199.011	-- Meslin		
	--- For the tariff rate quota in Japan's Schedule to the WTO Agreement	20.0%	JPM1
	--- Other	20.0%	TRQ-JP2
	-- Other		
100199.019	--- Other		
	---- For the tariff rate quota in Japan's Schedule to the WTO Agreement	Free	JPM1
	---- Other	Free	TRQ-JP2
10.02	Rye		
1002.10	Seed		
100210.020	2 Other	4.2%	EIF
1002.90	Other		
100290.010	- For feeding purposes	4.2%	EIF
100290.090	- Other	4.2%	EIF
10.03	Barley		

Tariff Line (April 1, 2019)	Description	Base Rate	Staging Category
1003.10	Seed		
100310.010	- Imported by Japanese Government according to Article 42 of the Law for Stabilization of Supply-Demand and Price of Staple Food (Law No. 113 of 1994), imported to be purchased and sold by Japanese Government in response to a joint application by seller to and purchaser from Japanese Government according to Article 43 of the Law 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	JPM2
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		
100390.019	-- 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	JPM2
10.05	Maize (corn)		
1005.10	Seed		
100510.020	2 Other	9 yen/kg	EIF
1005.90	Other		
	2 Other		
	- Other than that in application of the paragraph 1 of Article 13 of the Customs Tariff Law (Law No. 54 of 1910)		
	-- For the quantity within the limits of a tariff quota stipulated by a cabinet order which is effective at the time of import and under the conditions set out by relevant regulations which are effective at the time of import		

Tariff Line (April 1, 2019)	Description	Base Rate	Staging Category
100590.096	--- Other	3.0%	EIF
10.07	Grain sorghum		
1007.10	Seed		
100710.020	2 Other	3.0%	EIF
1007.90	Other		
100790.090	- Other	3.0%	EIF
10.08	Buckwheat, millet and canary seeds; other cereals		
1008.10	Buckwheat		
100810.090	2 Other	9.0%	B6
1008.50	Quinoa (<i>Chenopodium quinoa</i>)		
100850.200	2 Other	3.0%	EIF
1008.60	Triticale		
	2 Other		
100860.210	- 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	JPM1
	-- Other	Free	TRQ-JP2
		Subject to an import mark-up in accordance with Japan's Schedule to the WTO Agreement	
		Subject to an import mark-up in accordance with Japan's Schedule to the WTO Agreement	
1008.90	Other cereals		
100890.090	2 Other	3.0%	EIF
11.02	Cereal flours other than of wheat or meslin		
110220.000	Maize (corn) flour	21.3%	B8
1102.90	Other		
	4 Other		
110290.410	- Rye flour	15.0%	B6
110290.490	- Other	21.3%	B6
11.03	Cereal groats, meal and pellets		

Tariff Line (April 1, 2019)	Description	Base Rate	Staging Category
	Groats and meal		
110313.000	Of maize (corn)	21.3%	B8
1103.19	Of other cereals		
110319.400	3 Of oats	12.0%	B6
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
	Other worked grains (for example, hulled, pearled, sliced or kibbled)		
110422.000	Of oats	12.0%	B11
1104.23	Of maize (corn)		
110423.090	2 Other	18.0%	B6
1104.29	Of other cereals		
	4 Other		
110429.310	- Of buckwheat	17.0%	B6
110429.390	- Other	17.0%	EIF
11.05	Flour, meal, powder, flakes, granules and pellets of potatoes		
110510.000	Flour, meal and powder	20.0%	B11
110520.000	Flakes, granules and pellets	20.0%	B6
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
1106.20	Of sago or of roots or tubers of heading 07.14		
110620.200	- Other	21.3%	B6
1106.30	Of the products of Chapter 8		
110630.200	- Other	15.0%	B6
11.07	Malt, whether or not roasted		
1107.10	Not roasted		
	- Other		
110710.029	-- Other	21.30 yen/kg	TRQ-JP3
1107.20	Roasted		
110720.020	- Other	21.30 yen/kg	TRQ-JP4
11.08	Starches; inulin		
	Starches		
1108.12	Maize (corn) starch		

Tariff Line (April 1, 2019)	Description	Base Rate	Staging Category
	Concerning (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) and (7) Food preparations of subheading 1901.90-1-(2)-D-(b), for the quantity within the limits of a tariff quota stipulated by a cabinet order which is effective at the time of import and under the conditions set out by relevant regulations which are effective at the time of import. Note: The tariff quota shall be calculated on the basis of 157,000 tons, hereinafter referred to as "the Pooled Quota of starch or similar articles" in this heading or heading 19.01.		
110812.020	-- Other	25.0%	JPR13
	- Other		
110812.091	-- Imported with quota stipulated by the paragraph 1 of Article 8-6 of the Temporary Customs Tariff Measures Law (Law No. 36 of 1960) for manufacturing starch sugar, dextrin, dextrin glue, dissolve starch, roasted starch or starch glue	119 yen/kg	TRQ-JP8
110812.099	-- Other	119 yen/kg	TRQ-JP8
1108.13	Potato starch		
	- Other		
110813.091	-- Imported with quota stipulated by the paragraph 1 of Article 8-6 of the Temporary Customs Tariff Measures Law (Law No. 36 of 1960) for manufacturing starch sugar, dextrin, dextrin glue, dissolve starch, roasted starch or starch glue	119 yen/kg	TRQ-JP8
110813.099	-- Other	119 yen/kg	TRQ-JP8
1108.20	Inulin		
110820.090	- Other	119 yen/kg	TRQ-JP9
11.09			
110900.000	Wheat gluten, whether or not dried	21.3%	B11
12.02	Ground-nuts, not roasted or otherwise cooked, whether or not shelled or broken		
	Other		
1202.42	Shelled, whether or not broken		
	- Other		

Tariff Line (April 1, 2019)	Description	Base Rate	Staging Category
120242.091	-- Concerning Ground-nuts in subheadings 1202.30, 1202.41 and this subheading, for the quantity within the limits of a tariff quota stipulated by a cabinet order which is effective at the time of import and under the conditions set out by relevant regulations which are effective at the time of import Note: The tariff quota shall be calculated on the basis of 75,000 tons, in consideration of the quantity of prospective domestic demand in the current fiscal year (April-March) with deduction of the quantity of prospective domestic production, international market situation and other relevant conditions, hereinafter referred to as "the Pooled Quota" in this heading.	10.0%	EIF
12.08	Flours and meals of oil seeds or oleaginous fruits, other than those of mustard		
120810.000	Of soya beans	4.2%	EIF
120890.000	Other	4.2%	EIF
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
1210.20	Hop cones, ground, powdered or in the form of pellets; lupulin		
121020.100	- Hop cones	4.3%	EIF
121020.200	- Lupulin	3.0%	EIF
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, chilled, frozen or dried, whether or not cut, crushed or powdered		
1211.20	Ginseng roots		
121120.100	1 Fresh or dried	4.3%	EIF
1211.90	Other		
	4 Other		
	(2) Other		
121190.999	C Other		
	- Fresh or dried	2.5%	EIF
	- Other		
	-- Fruit, nuts and other edible parts of plants, otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit	12.0%	B6
	-- Other	6.0%	EIF
12.12	Locust beans, seaweeds and other algae, sugar beet and sugar cane, fresh, chilled, frozen or dried, whether or not ground; fruit stones and kernels and other vegetable products (including unroasted chicory roots of the variety <i>Cichorium intybus sativum</i>) of a kind used primarily for human consumption, not elsewhere specified or included		

Tariff Line (April 1, 2019)	Description	Base Rate	Staging Category
	Other		
1212.99	Other		
	2 Other		
121299.990	- Other	3.0%	EIF
13.01	Lac; natural gums, resins, gum-resins and oleoresins (for example, balsams)		
1301.90	Other		
130190.100	1 Shellac and other refined lac	17.0%	EIF
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		
1302.19	Other		
	1 Bases for beverage		
130219.110	(1) Obtained from a single material of vegetable origin	10.0%	B6
130219.120	(2) Other	16.5%	B8
	3 Other		
	(3) Other		
130219.231	A Of an alcoholic strength by volume of 50% vol. or higher	6.0%	EIF
130220.000	Pectic substances, pectinates and pectates	3.0%	EIF
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)		
1401.90	Other		
	2 Other		
140190.290	(2) Other	3.0%	EIF
14.04	Vegetable products not elsewhere specified or included		
1404.90	Other		
140490.300	2 Of <i>Machilus thunbergii</i> or of loofah	6.0%	EIF
	4 Other		
140490.499	- Other	6.0%	EIF
15.01	Pig fat (including lard) and poultry fat, other than that of heading 02.09 or 15.03		
1501.10	Lard		
150110.200	2 Other	8.50 yen/kg	B6
1501.20	Other pig fat		
150120.200	2 Other	8.50 yen/kg	B6
150190.000	Other	6.4%	EIF
15.03			
150300.000	Lard stearin, lard oil, oleostearin, oleo-oil and tallow oil, not emulsified or mixed or otherwise prepared	4.3%	EIF
15.05			
1505.00	Wool grease and fatty substances derived therefrom (including lanolin)		

Tariff Line (April 1, 2019)	Description	Base Rate	Staging Category
150500.100	1 Wool grease, crude	1.2%	EIF
150500.200	2 Other	3.0%	EIF
15.06			
150600.000	Other animal fats and oils and their fractions, whether or not refined, but not chemically modified	6.4%	EIF
15.07	Soya-bean oil and its fractions, whether or not refined, but not chemically modified		
1507.10	Crude oil, whether or not degummed		
150710.100	1 Of an acid value exceeding 0.6	10.90 yen/kg	B6
150710.200	2 Other	13.20 yen/kg	B6
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
150810.200	2 Other	10.40 yen/kg	B11
150890.000	Other	10.40 yen/kg	B11
15.11	Palm oil and its fractions, whether or not refined, but not chemically modified		
151110.000	Crude oil	3.5%	EIF
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
151211.210	- Safflower oil	8.50 yen/kg	EIF
	2 Other		
151211.120	- Sunflower-seed oil	10.40 yen/kg	B6
151211.220	- Safflower oil	10.40 yen/kg	B6
	Cotton-seed oil and its fractions		
1512.21	Crude oil, whether or not gossypol has been removed		
151221.090	- Other	8.50 yen/kg	B6
1512.29	Other		
151229.090	- Other	8.50 yen/kg	B9
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

Tariff Line (April 1, 2019)	Description	Base Rate	Staging Category
151319.000	Other	4.5% or 5 yen/kg, whichever is the greater	EIF
	Palm kernel or babassu oil and fractions thereof		
1513.29	Other		
151329.100	1 Palm kernel oil and its fractions	4.0%	EIF
15.14	Rape, colza or mustard oil and fractions thereof, whether or not refined, but not chemically modified		
	Other		
1514.91	Crude oil		
151491.100	1 Of an acid value exceeding 0.6	10.90 yen/kg	B6
151499.000	Other	13.20 yen/kg	B6
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
151530.000	Castor oil and its fractions	4.5%	EIF
1515.90	Other		
	4 Other		
	(1) Of an acid value exceeding 0.6		
151590.410	- Rice bran oil and its fractions	8.50 yen/kg	B11
151590.510	- Other	8.50 yen/kg	B4
	(2) Other		
151590.420	- Rice bran oil and its fractions	10.40 yen/kg	B11
151590.520	- Other	10.40 yen/kg	B4
15.16	Animal or vegetable fats and oils and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinized, whether or not refined, but not further prepared		
151610.000	Animal fats and oils and their fractions	4.0%	EIF
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
1517.90	Other		
	1 Mixtures of animal fats and oils and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinized, whether or not refined, but not further prepared, not otherwise prepared		
151790.110	(1) Partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinized	4.0%	EIF

Tariff Line (April 1, 2019)	Description	Base Rate	Staging Category
	2 Mixtures of vegetable fats and oils and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinized, whether or not refined, but not further prepared, not otherwise prepared		
151790.210	(1) Partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinized	3.5%	EIF
151790.290	(2) Other	13.20 yen/kg	B11
151790.300	3 Oils of a kind used as mould release	2.9%	EIF
151790.900	5 Other	21.3%	B6
15.18			
151800.000	Animal or vegetable fats and oils and their fractions, boiled, oxidized, dehydrated, sulphurized, blown, polymerized 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
15.20			
152000.000	Glycerol, crude; glycerol waters and glycerol lyes	5.0%	EIF
15.21	Vegetable waxes (other than triglycerides), beeswax, other insect waxes and spermaceti, whether or not refined or colored		
1521.90	Other		
	1 Beeswax or spermaceti		
152190.010	- Beeswax	12.8%	B6
152190.099	2 Other	4.5%	EIF
16.01			
160100.000	Sausages and similar products, of meat, meat offal or blood; food preparations based on these products	10.0%	B6
16.02	Other prepared or preserved meat, meat offal or blood		
1602.20	Of liver of any animal		
160220.010	1 Of bovine animals or swine	21.3%	B16
	Of poultry of heading 01.05		
1602.31	Of turkeys		
	2 Other		
160231.290	(2) Other	6.0%	EIF
1602.32	Of fowls of the species <i>Gallus domesticus</i>		
	2 Other		
160232.290	(2) Other	6.0%	JPB6*
1602.39	Other		
	2 Other		
160239.290	(2) Other	6.0%	EIF
	Of swine		
1602.41	Hams and cuts thereof		

Tariff Line (April 1, 2019)	Description	Base Rate	Staging Category
	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		
160241.011	(1) Each kilogram, not more than the gate price of processed meat of swine, in value for customs duty	Per each kilogram, 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*, SG3
160241.019	(2) Each kilogram, more than the gate price of processed meat of swine, in value for customs duty	8.5%	JPB11**, SG3
160241.090	2 Other	20.0%	B6
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		
160242.011	(1) Each kilogram, not more than the gate price of processed meat of swine, in value for customs duty	Per each kilogram, 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*, SG3
160242.019	(2) Each kilogram, more than the gate price of processed meat of swine, in value for customs duty	8.5%	JPB11**, SG3
160242.090	2 Other	20.0%	B6
1602.49	Other, including mixtures		
	2 Other		

Tariff Line (April 1, 2019)	Description	Base Rate	Staging Category
	(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		
160249.210	[1] Each kilogram, not more than the gate price of processed meat of swine, in value for customs duty	Per each kilogram, 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*, SG3
160249.220	[2] Each kilogram, more than the gate price of processed meat of swine, in value for customs duty	8.5%	JPB11**, SG3
160249.290	(2) Other	20.0%	B6
1602.50	Of bovine animals		
	2 Other		
	(2) Other		
	B Other		
	(b) Beef jerky		
	- In airtight containers		
160250.510	-- Not chilled or frozen	10.0%	B16
160250.590	- Other	10.0%	B16
	(d) Other		
160250.700	In airtight containers, containing vegetables	21.3%	B16
	In airtight containers, otherwise containing vegetables, but not chilled or frozen		
160250.890	- Other	38.3%	B16
	Other		
	- Other		
160250.999	-- Other	50.0%	B16
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

Tariff Line (April 1, 2019)	Description	Base Rate	Staging Category
17.02	Other sugars, including chemically pure lactose, maltose, glucose and fructose, in solid form; sugar syrups not containing added flavoring or coloring matter; artificial honey, whether or not mixed with natural honey; caramel		
	Lactose and lactose syrup		
170211.000	Containing by weight 99% or more lactose, expressed as anhydrous lactose, calculated on the dry matter	8.5%	EIF
170219.000	Other	8.5%	EIF
1702.20	Maple sugar and maple syrup		
170220.100	1 Maple sugar	20.80 yen/kg	B4
170220.200	2 Maple syrup	17.5% or 13.50 yen/kg, whichever is the greater	B4
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 flavoring or coloring matter	29.8% or 23 yen/kg, whichever is the greater	B11
	2 Other		
170230.210	(1) Containing added sugar	85.7% or 60.90 yen/kg, whichever is the greater	TRQ-JP7
	(2) Other		
170230.221	A Refined	21.3%	TRQ-JP7
170230.229	B Other	50.0% or 25 yen/kg, whichever is the greater	TRQ-JP7
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		
	2 Other		
170240.210	- Containing added sugar	78.5% or 53.70 yen/kg, whichever is the greater	TRQ-JP7
170240.220	- Other	50.0% or 25 yen/kg, whichever is the greater	TRQ-JP7
170250.000	Chemically pure fructose	9.0%	EIF
1702.60	Other fructose and fructose syrup, containing in the dry state more than 50% by weight of fructose, excluding invert sugar		
	2 Other		
170260.210	- Containing added sugar	85.7% or 60.90 yen/kg, whichever is the greater	TRQ-JP7

Tariff Line (April 1, 2019)	Description	Base Rate	Staging Category
170260.220	- Other	50.0% or 25 yen/kg, whichever is the greater	TRQ-JP7
1702.90	Other, including invert sugar and other sugar and sugar syrup blends containing in the dry state 50% by weight of fructose		
	3 Artificial honey and Caramel		
170290.290	- Artificial honey	50.0% or 25 yen/kg, whichever is the greater	B11
170290.300	- Caramel	50.0% or 25 yen/kg, whichever is the greater	B11
	4 Hi-test-molasses		
170290.420	(2) Other	21.3%	B11
	5 Other		
170290.510	(1) Containing added flavoring or coloring matter	29.8% or 23 yen/kg, whichever is the greater	B11
	(2) Other		
	B Other		
170290.523	(b) Maltose	21.3%	B11
170290.529	(c) Other	50.0% or 25 yen/kg, whichever is the greater	TRQ-JP7
17.03	Molasses resulting from the extraction or refining of sugar		
1703.10	Cane molasses		
	2 Other		
170310.090	- Other	15.30 yen/kg	B6
1703.90	Other		
	2 Other		
170390.090	- Other	15.30 yen/kg	B11
17.04	Sugar confectionery (including white chocolate), not containing cocoa		
170410.000	Chewing gum, whether or not sugar-coated	24.0%	B11
18.03	Cocoa paste, whether or not defatted		
180310.000	Not defatted	5.0%	EIF
180320.000	Wholly or partly defatted	10.0%	B6
18.05			
180500.000	Cocoa powder, not containing added sugar or other sweetening matter	12.9%	B6
18.06	Chocolate and other food preparations containing cocoa		
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		

Tariff Line (April 1, 2019)	Description	Base Rate	Staging Category
	1 Food preparations of goods of headings 04.01 to 04.04, containing cocoa powder in a proportion by weight of less than 10%		
	(2) Other		
180620.321	A Containing added sugar	23.8%	B11
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		
1901.20	Mixes and doughs for the preparation of bakers' wares of heading 19.05		
	2 Other		
	(2) Cake-mixes		
190120.222	A Containing added sugar	23.8%	TRQ-JP1
	B Other		
190120.223	(a) Put up in containers for retail sale, not more than 500 g each including container	12.0%	B9
190120.224	(b) Other	12.0%	B9
	(3) Other		
	A Containing added sugar		
	(a) Containing not more than 15% by weight of sucrose		
190120.232	- Preparations of wheat flour	24.0%	TRQ-JP1
	(b) Other		
190120.235	- Preparations of wheat flour	23.8%	TRQ-JP1
	B Other		
	- Other		
190120.243	-- Preparations of wheat flour	16.0%	TRQ-JP1
1901.90	Other		
	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		
	- Other		
190190.216	-- Whipped cream in pressurized containers	23.8%	B11
	B Other		
190190.229	- Other	21.3%	B11
190190.230	(2) Malt extract	9.0%	B11
	(3) Other		
	A Containing added sugar		
	(a) Containing not more than 15% by weight of sucrose		
190190.243	- Other	24.0%	B11

Tariff Line (April 1, 2019)	Description	Base Rate	Staging Category
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
1902.19	Other		
	2 Other		
	- Macaroni and spaghetti		
190219.093	-- Spaghetti	30 yen/kg	JPR20
190219.094	-- Macaroni	30 yen/kg	JPR20
	- Other		
190219.099	-- Other	34 yen/kg	JPR21
1902.20	Stuffed pasta, whether or not cooked or otherwise prepared		
	2 Other		
190220.220	(2) Other	21.3%	B11
1902.30	Other pasta		
190230.100	1 Containing added sugar	23.8%	B11
	2 Other		
190230.210	- Instant Ramen and other instant noodles	21.3%	B11
190230.290	- Other	21.3%	B11
190240.000	Couscous	24 yen/kg	B11
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
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
190520.000	Gingerbread and the like	18.0%	B11
	Sweet biscuits; waffles and wafers		
190532.000	Waffles and wafers	18.0%	B9
190540.000	Rusks, toasted bread and similar toasted products	9.0%	B8
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
	3 Other		
	(1) Containing added sugar		
190590.312	B Biscuits, cookies and crackers	15.0%	B6
190590.314	C Crisp savory food products, made from a dough based on potato powder	9.0%	B6
	D Other		
190590.313	- Pizza, chilled or frozen	24.0%	B9

Tariff Line (April 1, 2019)	Description	Base Rate	Staging Category
190590.319	- Other	25.5%	B6
	(2) Other		
190590.322	B Biscuits, cookies and crackers	13.0%	B6
190590.323	C Crisp savory food products, made from a dough based on potato powder	9.0%	B6
190590.329	D Other	21.3%	B6
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
200110.200	2 Other	12.0%	EIF
2001.90	Other		
	1 Containing added sugar		
200190.140	(4) Other	15.0%	EIF
	2 Other		
	(5) Other		
200190.290	- Other	12.0%	EIF
20.02	Tomatoes prepared or preserved otherwise than by vinegar or acetic acid		
200210.000	Tomatoes, whole or in pieces	9.0%	EIF
2002.90	Other		
	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)		
200290.219	-- Other	16.0%	B6
	- Other		
200290.229	-- Other	16.0%	B6
200290.290	(2) Other	9.0%	EIF
20.03	Mushrooms and truffles, prepared or preserved otherwise than by vinegar or acetic acid		
2003.10	Mushrooms of the genus <i>Agaricus</i>		
200310.100	1 Containing added sugar	13.4%	EIF
	2 Other		
	(1) In airtight containers not more than 10 kg each including container		
200310.211	- French mushrooms	13.6%	B6
200310.220	(2) Other	10.5%	EIF

Tariff Line (April 1, 2019)	Description	Base Rate	Staging Category
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
	2 Other		
200410.210	(1) Mashed potatoes	13.6%	B6
200410.220	(2) Other	9.0%	B6
2004.90	Other vegetables and mixtures of vegetables		
	2 Other		
	(1) Asparagus and leguminous vegetables		
200490.212	- Leguminous vegetables	17.0%	B11
200490.230	(3) Sweet corn	7.5%	B6
200490.299	(5) Other	9.0%	EIF
20.05	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading 20.06		
2005.20	Potatoes		
200520.100	1 Mashed potatoes and potato flakes	13.6%	B11
	2 Other		
200520.210	(1) In airtight containers not more than 10 kg each including container	12.0%	B6
200520.220	(2) Other	9.0%	B8
	Beans (<i>Vigna</i> spp., <i>Phaseolus</i> 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
200551.200	2 Other	17.0%	B11
2005.70	Olives		
200570.010	1 In airtight containers not more than 10 kg each including container	5.4%	EIF
2005.80	Sweet corn (<i>Zea mays</i> var. <i>saccharata</i>)		
200580.100	1 Containing added sugar	14.9%	B6
200580.200	2 Other	10.0%	EIF
	Other vegetables and mixtures of vegetables		
2005.99	Other		
	1 Containing added sugar		
200599.190	(2) Other	13.4%	B6
	2 Other		
200599.220	(2) Leguminous vegetables (podded out)	17.0%	B8
200599.230	(3) Sauerkraut	12.0%	EIF
	(4) Other		
	A In airtight containers not more than 10 kg each including container		

Tariff Line (April 1, 2019)	Description	Base Rate	Staging Category
200599.919	(b) Other	12.0%	EIF
	B Other		
200599.991	(a) Garlic powder	10.5%	EIF
200599.999	(b) Other	9.0%	EIF
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	Homogenized preparations		
200710.200	2 Other	21.3%	B11
	Other		
2007.91	Citrus fruit		
	1 Jams, fruit jellies and marmalades		
	(1) Containing added sugar		
200791.119	- Fruit jellies and marmalades	16.8%	B6
	(2) Other		
200791.129	- Fruit jellies and marmalades	12.0%	B6
2007.99	Other		
	1 Jams and fruit jellies		
	(1) Containing added sugar		
200799.111	- Jams	16.8%	B6
200799.119	- Fruit jellies	16.8%	B6
	(2) Other		
200799.121	- Jams	12.0%	B6
200799.129	- Fruit jellies	12.0%	EIF
	2 Other		
	(1) Containing added sugar		
200799.211	- Fruit purée and fruit pastes	34.0%	B8
	(2) Other		
200799.221	- Fruit purée and fruit pastes	21.3%	B6
200799.229	- Other	25.0%	B11
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
200811.120	(2) Other	23.8%	B6
	2 Other		
200811.210	(1) Peanut butter	10.0%	B6
	(2) Other		
	- Roasted ground-nuts		

Tariff Line (April 1, 2019)	Description	Base Rate	Staging Category
200811.292	-- Other	21.3%	B8
200811.299	- Other	21.3%	B8
2008.19	Other, including mixtures		
	1 Containing added sugar		
	(2) Other		
	A Cashew nuts and other roasted nuts		
200819.191	- Cashew nuts	11.0%	B6
200819.192	- Other	11.0%	B6
	B Other		
200819.199	- Other	16.8%	B6
	2 Other		
	(2) Other		
	A Not roasted macadamia nuts and roasted almonds		
200819.222	- Roasted almonds	5.0%	EIF
	B Roasted macadamia nuts and roasted pecan		
200819.221	- Roasted macadamia nuts	5.0%	EIF
200819.223	- Roasted pecan	5.0%	EIF
	C Coconuts, Brazil nuts, paradise nuts, hazel nuts (<i>Corylus</i> spp.), cashew nuts and ginkgo nuts		
200819.224	- Coconuts, Brazil nuts, paradise nuts and hazel nuts (<i>Corylus</i> spp.)	10.0%	EIF
200819.225	- Cashew nuts	10.0%	EIF
	D Other		
200819.228	(a) Roasted	5.0%	EIF
200819.229	(b) Other	12.0%	B6
2008.20	Pineapples		
	1 Containing added sugar		
	(2) Other		
200820.199	B Other	46.8%	B11
2008.30	Citrus fruit		
	1 Containing added sugar		
200830.110	(1) In pulp form	29.8%	B11
200830.190	(2) Other	23.8%	B6
	2 Other		
200830.210	(1) In pulp form	21.3%	B6
200830.290	(2) Other	17.0%	B6
2008.40	Pears		
	1 Containing added sugar		
	(2) Other		
200840.191	A In airtight containers	10.8%	B6
200840.199	B Other	15.0%	B6
	2 Other		

Tariff Line (April 1, 2019)	Description	Base Rate	Staging Category
	(2) Other		
200840.291	A In airtight containers	9.0%	B8
200840.299	B Other	10.8%	B6
2008.50	Apricots		
	2 Other		
200850.290	(2) Other	12.0%	B6
2008.60	Cherries		
	1 Containing added sugar		
200860.110	(1) In pulp form	15.0%	B6
200860.190	(2) Other	15.0%	B6
	2 Other		
200860.290	(2) Other	12.0%	B6
2008.70	Peaches, including nectarines		
	1 Containing added sugar		
	(2) Other		
	A In airtight containers		
	(a) Not less than 2 kg each including container		
200870.191	(a) Not less than 2 kg each including container	6.7%	EIF
200870.192	(b) Other	8.0%	B6
200870.199	B Other	13.4%	B6
	2 Other		
	(2) Other		
200870.299	B Other	9.6%	B6
2008.80	Strawberries		
	1 Containing added sugar		
200880.110	(1) In pulp form	21.0%	B6
200880.190	(2) Other	11.0%	B6
	2 Other		
200880.290	(2) Other	12.0%	B6
	Other, including mixtures other than those of subheading 2008.19		
2008.93	Cranberries (<i>Vaccinium macrocarpon</i> , <i>Vaccinium oxycoccos</i> , <i>Vaccinium vitis-idaea</i>)		
	1 Containing added sugar		
200893.120	(2) Other	11.0%	EIF
	2 Other		
200893.220	(2) Other	12.0%	B6
2008.97	Mixtures		
	1 Mixed fruit, fruit salad and fruit cocktail		
200897.110	- Containing added sugar	6.0%	EIF
200897.120	- Other	6.0%	EIF
	2 Other		
	(1) Containing added sugar		
200897.219	B Other	23.8%	B6

Tariff Line (April 1, 2019)	Description	Base Rate	Staging Category
	(2) Other		
200897.221	A In pulp form	21.3%	B6
200897.229	B Other	17.0%	EIF
2008.99	Other		
	2 Other		
	(1) Containing added sugar		
	A In pulp form		
200899.215	(b) Other	29.8%	B11
	B Other		
200899.212	(a) Berries and prunes	11.0%	EIF
	(b) Bananas, avocados, mangoes, guavas and mangosteens		
200899.213	- In airtight containers	11.0%	EIF
200899.214	- Other	11.0%	EIF
	(d) Other		
200899.219	- Other	16.8%	EIF
	(2) Other		
	A In pulp form		
	(b) Other		
200899.227	- Other	21.3%	B6
	B Other		
200899.223	(a) Prunes	7.7%	EIF
	(b) Bananas, avocados, mangoes, guavas and mangosteens		
200899.225	- Other	9.6%	EIF
	(e) Other		
200899.232	- Popcorn, corn which is explosive with heating under normal air pressure	9.0%	EIF
200899.259	- Other	12.0%	B6
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		
2009.12	Not frozen, of a Brix value not exceeding 20		
	2 Other		
200912.290	(2) Other	25.5%	B11
	Grapefruit (including pomelo) juice		
2009.29	Other		
	2 Other		
200929.210	(1) Not more than 10% by weight of sucrose	19.1%	B8
	Pineapple juice		
2009.41	Of a Brix value not exceeding 20		
	2 Other		
200941.290	(2) Other	25.5%	B11

Tariff Line (April 1, 2019)	Description	Base Rate	Staging Category
2009.50	Tomato juice		
200950.100	1 Containing added sugar	29.8%	B6
200950.200	2 Other	21.3%	B6
	Grape juice (including grape must)		
2009.61	Of a Brix value not exceeding 30		
200961.200	2 Other	19.1%	B6
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
	2 Other		
200969.210	(1) Not more than 10% by weight of sucrose	19.1%	EIF
200969.290	(2) Other	25.5%	B11
	Apple juice		
2009.71	Of a Brix value not exceeding 20		
	2 Other		
200971.210	(1) Not more than 10% by weight of sucrose	19.1%	B11
200971.290	(2) Other	29.8%	B11
2009.79	Other		
	2 Other		
200979.210	(1) Not more than 10% by weight of sucrose	19.1%	B8
	Juice of any other single fruit or vegetable		
2009.81	Cranberry (<i>Vaccinium macrocarpon</i> , <i>Vaccinium oxycoccos</i> , <i>Vaccinium vitis-idaea</i>) juice		
	2 Other		
200981.210	(1) Not more than 10% by weight of sucrose	19.1%	B6
200981.290	(2) Other	25.5%	B6
2009.89	Other		
	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
200989.119	B Other	29.8% or 23 yen/kg, whichever is the greater	B6
	(2) Other		
	A Not more than 10% by weight of sucrose		
200989.122	- Prune juice	14.4%	B6
200989.123	- Other	19.1%	B6
200989.129	B Other	25.5%	B6
	2 Vegetable juices		
200989.210	(1) Containing added sugar	8.1%	B6

Tariff Line (April 1, 2019)	Description	Base Rate	Staging Category
	(2) Other		
200989.221	- In airtight containers	9.0%	B6
	- Other		
200989.231	-- Carrot juice	7.2%	B6
200989.239	-- Other	7.2%	EIF
	3 Other		
200989.910	(1) Containing added sugar	13.4%	B4
200989.990	(2) Other	9.6%	EIF
2009.90	Mixtures of juices		
	1 Consisting chiefly 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
200990.119	B Other	29.8% or 23 yen/kg, whichever is the greater	B11
	(2) Other		
200990.121	A Not more than 10% by weight of sucrose	19.1%	B6
200990.129	B Other	25.5%	B6
	2 Consisting chiefly of vegetable juices		
200990.220	(2) Other	5.4%	EIF
	3 Other		
200990.990	(2) Other	9.6%	EIF
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		
	2 Other		
210111.210	(1) Instant coffee	8.8%	EIF
210111.290	(2) Other	15.0%	EIF
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		
	(2) Other		
210112.121	A Instant coffee	8.8%	EIF
210112.122	B Other	15.0%	EIF
	2 Preparations with a basis of coffee		
	(2) Other		

Tariff Line (April 1, 2019)	Description	Base Rate	Staging Category
210112.249	B Other	15.0%	B6
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
210120.120	(2) Other	8.0%	EIF
	2 Preparations with a basis of tea or maté		
	(2) Other		
	A Containing added sugar		
	(a) Less than 50% by weight of sucrose		
210120.241	- Those, the largest single ingredient of which is sugar by weight	21.0%	B11
210120.242	- Other	16.8%	B11
210120.247	B Other	15.0%	B6
210130.000	Roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof	6.0%	EIF
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
2102.20	Inactive yeasts; other single-cell micro-organisms, dead		
210220.100	1 Yeasts	3.8%	EIF
210230.000	Prepared baking powders	10.5%	EIF
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
2103.90	Other		
	1 Sauces		
210390.130	(3) Other	7.2%	EIF
21.04	Soups and broths and preparations therefor; homogenized composite food preparations		
2104.10	Soups and broths and preparations therefor		
210410.010	1 Of vegetable, in airtight containers	7.0%	EIF
210410.020	2 Other	8.4%	EIF
210420.000	Homogenized composite food preparations	12.0%	EIF
21.06	Food preparations not elsewhere specified or included		
2106.10	Protein concentrates and textured protein substances		
	2 Other		
	(1) Containing added sugar		
210610.211	A Less than 50% by weight of sucrose	16.8%	B11
	(2) Other		

Tariff Line (April 1, 2019)	Description	Base Rate	Staging Category
	A Vegetable protein		
210610.221	- Protein concentrates containing by weight not less than 80% of 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
210610.222	- Other	10.6%	B6
210610.229	B Other	15.0%	B6
2106.90	Other		
	1 Preparations containing not less than 30% of natural milk constituents by weight, calculated on the dry matter		
	(1) Of a milkfat content, by weight, not exceeding 30%		
	- Concerning milk and cream in subheadings 0401.10-1, 0401.20-1, 0401.40-1 and 0401.50-1-(1), (2), buttermilk etc. in subheadings 0403.10-1 and 0403.90-1-(1)-[2], (2)-[2] and (3)-[2], products consisting of natural milk constituents in subheading 0404.90-1-(1)-[1],[2], (2)-[1],[2], (3)-[1],[2], edible preparations containing cocoa in subheadings 1806.20-1-(1), 1806.90-2-(1)-A, edible preparations in subheadings 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 subheadings 2101.12-2-(1)-A, B and 2101.20-2-(1)-A, B, edible preparations in subheading 2106.10-1 and in this subheading 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 out by relevant regulations which are effective at the time of import		
	Note: The tariff quota shall be calculated on the basis of 133,940 tons, evaluated as whole milk by means stipulated by a cabinet order, in consideration of imported quantity in the preceding fiscal year (April-March), international market situation and other relevant conditions, hereinafter referred to as "the Pooled Quota of other milk products" in headings 04.01, 04.03, 04.04, 18.06, 19.01, 21.01 and this heading.		
210690.112	-- Other	21.0%	JPR12
	2 Other		
	(2) Other		
	A Sugar syrup, containing added flavoring or coloring matter		
210690.229	- Other	29.8% or 23 yen/kg, whichever is the greater	B11
210690.230	B Chewing gum	5.0%	B6

Tariff Line (April 1, 2019)	Description	Base Rate	Staging Category
	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		
210690.247	(b) Other	11.0%	EIF
	E Other		
	(a) Containing added sugar		
	Food supplement with a basis of vitamins		
	- Those, the largest single ingredient of which is sugar by weight		
210690.262	-- Other	12.5%	B6
210690.269	- Other	12.5%	B6
	(b) Other		
	Bases for beverage, non-alcoholic		
210690.292	Containing <i>Panax ginseng</i> or its extract	12.0%	EIF
210690.293	Other	10.0%	B6
	Other		
	Other		
	I Food supplement with a basis of vitamins or hydrolyzed vegetable protein		
210690.295	- Food supplement with a basis of vitamins	12.5%	EIF
210690.296	- Hydrolyzed vegetable protein	12.5%	B6
	II Other		
210690.299	(II) Other	15.0%	B8
22.02	Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavored, and other non-alcoholic beverages, not including fruit or vegetable juices of heading 20.09		
	Other		
2202.91	Non-alcoholic beer		
220291.200	2 Other	9.6%	EIF
2202.99	Other		
220299.100	1 Containing added sugar	13.4%	B4
220299.200	2 Other	9.6%	EIF
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***
	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

Tariff Line (April 1, 2019)	Description	Base Rate	Staging Category
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****
220422.000	In containers holding more than 2 l but not more than 10 l	15.0% or 125 yen/l, whichever is the less, subject to a minimum customs duty of 67 yen/l	JPB8*****
2204.29	Other		
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*****
220429.090	2 Other	45 yen/l	EIF
2204.30	Other grape must		
220430.200	2 Other	45 yen/l	B4
22.06			
2206.00	Other fermented beverages (for example, cider, perry, mead, saké); 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
22.07	Undenatured ethyl alcohol of an alcoholic strength by volume of 80% vol or higher; ethyl alcohol and other spirits, denatured, of any strength		
2207.10	Undenatured ethyl alcohol of an alcoholic strength by volume of 80% vol or higher		
	1 Of an alcoholic strength by volume of 90% vol or higher		
	(2) Other		
	B Other		
220710.199	[2] Other	10.0%	B11
22.09			
220900.000	Vinegar and substitutes for vinegar obtained from acetic acid	7.5%	EIF
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 kilogram, 59.50 yen plus 6 yen for every 1% exceeding 10% by weight of lactose contained	B6

Tariff Line (April 1, 2019)	Description	Base Rate	Staging Category
	2 Other		
	(2) Other		
	B Other		
230910.099	(b) Other	36 yen/kg	EIF
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
230990.190	- Other	3.0%	EIF
	2 Other		
	(1) Containing not less than 10% of lactose by weight		
230990.219	B Other	Per each kilogram, 52.50 yen plus 5.30 yen for every 1% exceeding 10% by weight of lactose contained	B6
29.05	Acyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives		
	Other polyhydric alcohols		
290543.000	Mannitol	2.8%	EIF
290544.000	D-glucitol (sorbitol)	17.0%	B11
290545.000	Glycerol	5.0%	EIF
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		
3301.19	Other		
	2 Other		
330119.210	- Of lime	3.2%	EIF
330119.290	- Other	3.2%	EIF
	Essential oils other than those of citrus fruit		
330124.000	Of peppermint (<i>Mentha piperita</i>)	3.2%	EIF
3301.25	Of other mints		
330125.020	2 Other peppermint oils	3.2%	EIF
330125.030	3 Other	2.2%	EIF
3301.29	Other		
330129.400	4 Of lavender or of lavandin	2.2%	EIF
	5 Other		
330129.910	- Of jasmin	3.2%	EIF
330129.990	- Other	3.2%	EIF

Tariff Line (April 1, 2019)	Description	Base Rate	Staging Category
35.01	Casein, caseinates and other casein derivatives; casein glues		
350190.000	Other	5.4%	EIF
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
350219.000	Other	8.0%	EIF
350220.000	Milk albumin, including concentrates of two or more whey proteins	2.9%	EIF
350290.000	Other	2.9%	EIF
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
	2 Other		
350400.021	- Vegetable proteins and their derivatives	5.1%	EIF
350400.029	- Other	5.1%	EIF
35.05	Dextrins and other modified starches (for example, pregelatinized 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
350510.200	2 Other	21.3% or 25.50 yen/kg, whichever is the greater	B11
350520.000	Glues	21.3% or 25.50 yen/kg, whichever is the greater	B11
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
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
382312.000	Oleic acid	2.5%	EIF
382313.000	Tall oil fatty acids	3.0%	EIF
382319.000	Other	2.5%	EIF

Tariff Line (April 1, 2019)	Description	Base Rate	Staging Category
382370.000	Industrial fatty alcohols	2.5%	EIF

Section C
Rules of Origin and Origin Procedures of Japan

Sub-Section 1
General Rules and Procedures

1. For the purposes of this Section:
 - (a) “fungible goods or materials” means goods or materials that are interchangeable for commercial purposes and whose properties are essentially identical;
 - (b) “Generally Accepted Accounting Principles” means those principles recognized by consensus or with substantial authoritative support in the territory of a Party with respect to the recording of revenues, expenses, costs, assets, and liabilities; the disclosure of information; and the preparation of financial statements. These principles may encompass broad guidelines for general application, as well as detailed standards, practices, and procedures;
 - (c) “good” means any merchandise, product, article, or material;
 - (d) “indirect material” means a material used in the production, testing, or inspection of a good but not physically incorporated into the good; or a material used in the maintenance of buildings or the operation of equipment, associated with the production of a good, including:
 - (i) fuel, energy, catalysts, and solvents;
 - (ii) equipment, devices, and supplies, used to test or inspect the good;
 - (iii) gloves, glasses, footwear, clothing, and safety equipment and supplies;
 - (iv) tools, dies, and molds;
 - (v) spare parts and materials, used in the maintenance of equipment and buildings;
 - (vi) lubricants, greases, compounding materials, and other materials, used in production or used to operate equipment and buildings; and
 - (vii) any other material that is not incorporated into the good but the use of which in the production of the good can reasonably be demonstrated to be a part of that production;

- (e) “material” means a good that is used in the production of another good;
 - (f) “non-originating good” or “non-originating material” means a good or material that does not qualify as originating in accordance with this Section;
 - (g) “originating good” or “originating material” means a good or material that qualifies as originating in accordance with this Section;
 - (h) “packing materials and containers for shipment” means goods used to protect another good during its transportation, but does not include the packaging materials or containers in which a good is packaged for retail sale;
 - (i) “preferential tariff treatment” means the customs duty rate applicable to an originating good, pursuant to Section B;
 - (j) “production” means operations including growing, cultivating, raising, mining, harvesting, fishing, trapping, hunting, capturing, collecting, breeding, extracting, gathering, manufacturing, processing, or assembling a good;
 - (k) “transaction value” means the price actually paid or payable for the good when sold for export or other value determined in accordance with the *Agreement on Implementation of Article VII of the General Agreement on Tariffs and Trade 1994*, set out in Annex 1A to the WTO Agreement; and
 - (l) “value of the good” means the transaction value of the good excluding any costs incurred in the international shipment of the good.
2. (a) Except as otherwise provided in this Section, Japan shall provide that a good is originating if it is:
- (i) wholly obtained or produced entirely in the territory of one or both Parties as established in subparagraph (b);
 - (ii) produced entirely in the territory of one or both Parties, exclusively from originating materials; or
 - (iii) produced entirely in the territory of one or both Parties by one or more producers using non-originating materials provided the good satisfies all applicable requirements of Sub-Sections 2 and 3,
- and the good satisfies all other applicable requirements of this Section.

- (b) Japan shall provide that for the purposes of subparagraph (a), a good is wholly obtained or produced entirely in the territory of one or both Parties if it is:
 - (i) a plant or plant good, grown, cultivated, harvested, picked, or gathered there;
 - (ii) a live animal, other than that falling under chapter 3, born and raised there;
 - (iii) a good obtained there from a live animal, other than that falling under chapter 3;
 - (iv) an animal, other than that falling under chapter 3, obtained by hunting, trapping, fishing, gathering, or capturing there;
 - (v) a mineral or other naturally occurring substance, not included in subparagraphs (i) through (iv), extracted or taken from there; and
 - (vi) a good produced there, exclusively from goods referred to in subparagraphs (i) through (v), or from their derivatives.
- 3. (a) Except as provided in subparagraph (c), Japan shall provide that a good that contains non-originating materials that do not satisfy the applicable change in tariff classification requirement specified in Sub-Sections 2 and 3 for the good is nonetheless an originating good if the value of all those materials does not exceed 10 percent of the value of the good and the good meets all the other applicable requirements of this Section.
- (b) Subparagraph (a) applies only when using a non-originating material in the production of another good.
- (c) Subparagraph (a) does not apply to:
 - (i) non-originating materials of headings 04.01 through 04.06, or non-originating dairy preparations containing over 10 percent by dry weight of milk solids of subheading 1901.90 or 2106.90, used in the production of a good of headings 04.01 through 04.06 other than a good of subheadings 0402.10 through 0402.29 or 0406.30 (for greater certainty, milk powder of subheadings 0402.10 through 0402.29, and processed cheese of subheading 0406.30, that are originating as a result of the application of the 10 percent *de minimis* allowance in subparagraph (a), shall be an originating material when used in the production of any good of headings 04.01 through 04.06 as referred to in this subparagraph or the goods listed in subparagraph (ii));

- (ii) non-originating materials of headings 04.01 through 04.06, or non-originating dairy preparations containing over 10 percent by dry weight of milk solids of subheading 1901.90, used in the production of the following goods:
 - (A) infant preparations containing over 10 percent by dry weight of milk solids of subheading 1901.10;
 - (B) mixes and doughs, containing over 25 percent by dry weight of butterfat, not put up for retail sale of subheading 1901.20;
 - (C) dairy preparations containing over 10 percent by dry weight of milk solids of subheading 1901.90 or 2106.90;
 - (D) goods of heading 21.05;
 - (E) beverages containing milk of subheading 2202.91 or 2202.99; or
 - (F) animal feeds containing over 10 percent by dry weight of milk solids of subheading 2309.90;
- (iii) non-originating materials of heading 08.05 or subheadings 2009.11 through 2009.39, used in the production of a good of subheadings 2009.11 through 2009.39 or a fruit or vegetable juice of any single fruit or vegetable, fortified with minerals or vitamins, concentrated or unconcentrated, of subheading 2106.90, 2202.91, or 2202.99;
- (iv) non-originating materials of chapter 15, used in the production of a good of heading 15.07, 15.08, 15.12, or 15.14; or
- (v) non-originating peaches, pears, or apricots of chapter 8 or 20, used in the production of a good of heading 20.08.

4. Japan shall provide that a fungible good or material is treated as originating based on the:
- (a) physical segregation of each fungible good or material; or
 - (b) use of any inventory management method recognized in the Generally Accepted Accounting Principles if the fungible good or material is commingled, provided that the inventory management method selected is used throughout the fiscal year of the person that selected the inventory management method.

5.
 - (a) Japan shall provide that, in determining whether a good is wholly obtained, or satisfies a change in tariff classification requirement as set out in Sub-Sections 2 and 3, accessories, spare parts, tools, and instructional or other information materials, as described in subparagraph (c), are to be disregarded.
 - (b) Japan shall provide that a good's accessories, spare parts, tools, and instructional or other information materials, as described in subparagraph (c), have the originating status of the good with which they are delivered.
 - (c) For the purposes of this paragraph, accessories, spare parts, tools, and instructional or other information materials are covered when:
 - (i) the accessories, spare parts, tools, and instructional or other information materials are classified and delivered with, but not invoiced separately from, the good; and
 - (ii) the types, quantities, and value of the accessories, spare parts, tools, and instructional or other information materials are customary for that good.
6.
 - (a) Japan shall provide that packaging materials and containers in which a good is packaged for retail sale, if classified with the good, are disregarded in determining whether a good is originating.
 - (b) Japan shall provide that packing materials and containers for shipment are disregarded in determining whether a good is originating.
7. Japan shall provide that an indirect material is considered to be originating without regard to where it is produced.
8.
 - (a) Japan shall provide that an originating good retains its originating status if the good has been transported to the importing Party without passing through the territory of a non-Party.
 - (b) Japan shall provide that if an originating good is transported through the territory of one or more non-Parties, the good retains its originating status provided that the good:
 - (i) does not undergo any operation outside the territories of the Parties other than: unloading; reloading; separation from a bulk shipment; storing; labelling or marking required by the importing Party; or any other operation necessary to preserve it in good condition or to transport the good to the territory of the importing Party; and

- (ii) remains under the control of the customs administration in the territory of a non-Party.
- 9.
 - (a) Japan may require an importer who makes a claim for preferential tariff treatment under this Agreement to submit a declaration that the good qualifies as an originating good at the time of importation.
 - (b) The requirements for a declaration referred to in subparagraph (a) are specified in the laws, regulations, or procedures of Japan and are published or otherwise made available in a manner as to enable interested persons to become acquainted with them.
- 10.
 - (a) Japan may request information from an importer who makes a claim for preferential tariff treatment under this Agreement for the purposes of verification of the claim. Japan may accept such information provided directly from the exporter or producer.
 - (b) Japan may deny a claim for preferential tariff treatment if:
 - (i) it determines that the good does not qualify for preferential tariff treatment;
 - (ii) pursuant to subparagraph (a), it has not received sufficient information from the importer to determine that the good qualifies for preferential tariff treatment; or
 - (iii) the importer fails to comply with the requirements of this Section.

Sub-Section 2
General Interpretative Notes for Product-Specific Rules of Origin

1. This Sub-Section and Sub-Section 3 shall apply to the goods which are classified in the following:

- (a) chapters 1 through 2;
- (b) chapters 4 through 15;
- (c) headings 16.01 through 16.03;
- (d) chapters 17 through 21;
- (e) heading 22.02;
- (f) heading 22.04;
- (g) tariff item 220600.100;
- (h) tariff item 220710.199;
- (i) heading 22.09;
- (j) chapter 23;
- (k) subheadings 2905.43 through 2905.45;
- (l) heading 33.01;
- (m) headings 35.01 through 35.02;
- (n) headings 35.04 through 35.05;
- (o) subheading 3809.10; and
- (p) subheadings 3823.11 through 3823.70.

2. For the purposes of product-specific rules of origin set out in this Sub-Section and Sub-Section 3, the following abbreviations apply:

- (a) “CC” means production from non-originating materials of any chapter, except that of the good, or a change to the chapter, heading, or subheading from any other chapter; this means that all non-originating materials used in the production of the good must undergo a change in tariff classification at the 2-digit level (*i.e.* a change in chapter) of the Harmonized System.
- (b) “CTH” means production from non-originating materials of any heading, except that of the good, or a change to the chapter, heading, or subheading from any other heading; this means that all non-originating materials used in the production of the good must undergo a change in tariff classification at the 4-digit level (*i.e.* a change in heading) of the Harmonized System.
- (c) “CTSH” means production from non-originating materials of any subheading, except that of the good, or a change to the chapter, heading, or subheading from any other subheading; this means that all non-originating materials used in the production of the good must undergo a change in tariff classification at the 6-digit level (*i.e.* a change in subheading) of the Harmonized System.

3. For the purposes of interpreting the product-specific rules of origin set out in this Sub-Section and Sub-Section 3:

- (a) the requirement of a change in tariff classification shall apply only to non-originating materials;
- (b) if a product-specific rule of origin excludes certain materials of the Harmonized System, it shall be construed to mean that the product-specific rule of origin requires that the excluded materials be originating for the good to be originating;
- (c) if a good is subject to alternative product-specific rules of origin, the good shall be originating if it satisfies one of the alternatives;
- (d) if a good is subject to a product-specific rule of origin that includes multiple requirements, the good shall be originating only if it satisfies all of the requirements; and
- (e) if a single product-specific rule of origin applies to a group of headings or subheadings and that rule of origin specifies a change of heading or subheading, it shall be understood that the change in heading or subheading may occur from any other heading or subheading, as the case may be, including from any other heading or subheading within the group.

4. For the purposes of chapters 6 through 14, an agricultural or horticultural good grown in the territory of a Party is originating even if grown from seed, bulbs, rhizomes, rootstock, cuttings, slips, grafts, shoots, buds, or other live parts of plants that are imported from a non-Party.

5. For the purposes of heading 18.06, “cacao content” consists of ingredients that come from the cocoa bean, that is the total chocolate liquor or cocoa powder (cocoa solids) and cocoa butter. The percent cacao content means the total percentage of such ingredients by weight of the good.

6. For the purposes of heading 18.06, “confectionery” is a good which is put up for retail sale and principally intended to be eaten without any further preparation.

Sub-Section 3
Product-Specific Rules of Origin

Each product-specific rule of origin of the goods which are classified in paragraphs 1(a) through 1(p) of Sub-Section 2 shall be CC, unless otherwise provided for in the table below. With regard to the originating goods provided for in the tariff items indicated in Column 1 of the table below, the corresponding product-specific rules of origin set out in Column 2 of the table below shall apply.

Column 1 HS Classification	Column 2 Product-Specific Rule of Origin
04.01 - 04.04	CC except from dairy preparations of subheading 1901.90 containing more than 10 percent by dry weight of milk solids.
04.05	CC except from dairy preparations of subheading 1901.90 containing more than 10 percent by dry weight of milk solids or dairy preparations of subheading 2106.90 containing more than 10 percent by dry weight of milk solids.
04.06	CC except from dairy preparations of subheading 1901.90 containing more than 10 percent by dry weight of milk solids.
0801.32	CTSH
0901.21 - 0901.22	CTSH
0902.30	CTSH
0904.21	CC except from subheading 0709.60 for capsicum; CC for any other good.
0904.22	CC except from subheading 0709.60 for capsicum; CTSH for any other good.
0905.20	CTSH
0906.20	CTSH
0907.20	CTSH
0908.12	CTSH
0908.22	CTSH

0908.32	CTSH
0909.22	CTSH
0909.32	CTSH
0909.62	CTSH
0910.12	CTSH
0910.20 - 0910.30	CC; or No change in tariff classification required for a good of subheadings 0910.20 through 0910.30, provided that the good is crushed or ground from a good that is not crushed or ground.
0910.91	CTSH
0910.99	CTSH; or No change in tariff classification required for a good of subheading 0910.99, provided that the good is crushed or ground from a good that is not crushed or ground.
1102.90	CC except from heading 10.06.
1103.20	CC except from heading 10.06.
11.05	CC except from heading 07.01.
1107.10	CC except from heading 10.03.
1107.20	CC except from heading 10.03.
1108.12	CC, provided that the good is produced in the United States from corn harvested in the United States.
1108.13	CC, provided that the good is produced in the United States from potatoes harvested in the United States.
1108.14	CC except from subheading 0714.10.
1208.90	CC for flours or meals of safflower seeds; CTH for any other good.
15.18 - 15.22	CTH
1602.32	CC except from chapter 2.

1602.41 - 1602.49	CC except from chapter 2.
1602.50	CC, provided that, where non-originating materials of chapter 2 are used, each of the non-originating materials is produced entirely in a non-Party which is a party of the <i>Comprehensive and Progressive Agreement for Trans-Pacific Partnership</i> , done at Santiago on March 8, 2018.
1701.13 - 1701.99	CC except from subheading 1212.93.
1702.30 - 1702.60	CC except from subheading 1212.93.
17.04	CTH
18.03 - 18.05	CTH
1806.10	CTH except from heading 17.01 for sweetened cocoa powder containing 90 percent or more by dry weight of sugar; CTH, provided that the weight of non-originating materials of heading 17.01 does not exceed 50 percent by weight of the good for any other good.
1806.20	CTH
1806.31 - 1806.90	CC for confectionery containing more than 70 percent cacao content by weight of the good; CTSH for any other good.
1901.10	CC except from headings 04.01 through 04.06 for a good containing more than 10 percent by dry weight of milk solids; CC for any other good.
1901.20	CC except from headings 04.01 through 04.06 for a good containing more than 25 percent by dry weight of butterfat, not put up for retail sale; CC, provided that the value of non-originating rice flour of subheading 1102.90 does not exceed 30 percent of the value of the good for a good containing more than 30 percent by dry weight of rice flour; CC for any other good.

	Note: Where more than one product-specific rule is applicable, the good must satisfy the requirements of each applicable product-specific rule.
1901.90	CC except from headings 04.01 through 04.06 for a good containing more than 10 percent by dry weight of milk solids; CC, provided that the value of non-originating rice flour of subheading 1102.90 does not exceed 30 percent of the value of the good for a good containing more than 30 percent by dry weight of rice flour; CC for any other good. Note: Where more than one product-specific rule is applicable, the good must satisfy the requirements of each applicable product-specific rule.
19.05	CTH
2001.90	CC except from subheading 0703.10, 0709.60, 0709.91, 0709.92, 0711.20, or artichokes, onions, or peppers of subheading 0711.90 for a preparation of a single vegetable; CC, provided that the value of non-originating materials of subheadings 0703.10, 0709.60, 0709.91, 0709.92, 0711.20, and artichokes, onions, and peppers of subheading 0711.90 does not exceed 40 percent of the value of the good for any other good.
2003.10	CC except from subheading 0709.51, 0710.80, or 0711.51.
2004.10	CC except from heading 07.01, subheading 0710.10, 0711.90, or 0712.90.
2004.90	CC except from subheadings 0703.10, 0709.60, 0713.10, or 0713.32 through 0713.40 for preparations of a single vegetable; CC, provided that the value of non-originating materials of subheadings 0703.10, 0709.60, 0713.10, and 0713.32 through 0713.40 does not exceed 40 percent of the value of the good for any other good.
2005.20	CC except from heading 07.01, subheading 0710.10, 0711.90, 0712.90, or heading 11.05.
2005.40	CC except from subheading 0713.10.

2005.51	CC except from subheadings 0713.32 through 0713.39.
2005.60	CC except from subheading 0709.20 or asparagus of subheading 0710.80.
2005.70	CC except from subheadings 0709.91 through 0709.99 or 0711.20.
2005.99	<p>CC except from heading 07.01, subheading 0709.51, 0709.60, or potatoes or mushrooms of the genus <i>Agaricus</i> of headings 07.10 through 07.12 for preparations of a single vegetable;</p> <p>CC, provided that the value of non-originating materials of heading 07.01, subheadings 0709.51, 0709.60, and potatoes and mushrooms of the genus <i>Agaricus</i> of headings 07.10 through 07.12 does not exceed 40 percent of the value of the good for any other good.</p>
2007.99	<p>CTH except from mangoes or guavas of subheading 0804.50, peaches of subheading 0809.30, subheading 0810.10, 0811.10, heading 20.06, 20.08, subheadings 2009.41 through 2009.49, or mango or guava juice of subheading 2009.89, provided that the value of non-originating materials of subheading 0804.30 does not exceed 50 percent of the value of the good for preparations of a single fruit;</p> <p>CTH, provided that the value of non-originating materials of subheading 0804.30, mangoes and guavas of subheading 0804.50, peaches of subheading 0809.30, subheadings 0810.10, 0811.10, headings 20.06, 20.08, subheadings 2009.41 through 2009.49, and mango or guava juice of subheading 2009.89 does not exceed 40 percent of the value of the good for any other good.</p>
2008.11	CC except from heading 12.02.
2008.19	<p>CC except from heading 08.02 or 12.02 for nuts or groundnuts which have been prepared merely by roasting, either dry or in oil, whether or not salted;</p> <p>CC except from heading 08.02 or 12.02 for mixtures containing 50 percent or more by dry weight of nuts or groundnuts which have been prepared merely by roasting, either dry or in oil, whether or not salted;</p>

	CC for any other good.
2008.20	CC except from subheading 0804.30 or 0811.90.
2008.40	CC except from subheading 0808.30, 0808.40, or 0811.90.
2008.50	CC except from subheading 0809.10 or 0811.90.
2008.70	CC except from peaches of subheading 0809.30 or peaches of subheading 0811.90.
2008.80	CC except from subheading 0810.10 or 0811.10.
2008.97	CC except from mangoes or guavas of subheading 0804.50, heading 08.05, subheading 0808.30, 0809.10, peaches of subheading 0809.30, or frozen apricots, pears, or peaches of subheading 0811.90, provided that the value of non-originating materials of subheading 0804.30 does not exceed 50 percent of the value of the good for mixtures packed in liquid or in gelatin; CC for any other good.
2008.99	CC except from mangoes or guavas of subheading 0804.50.
2009.11 - 2009.39	CC except from heading 08.05.
2009.41 - 2009.49	CC except from subheading 0804.30.
2009.89	CC except from mangoes or guavas of subheading 0804.50, subheading 0807.20, or passionfruit of subheading 0810.90.
2009.90	No change in tariff classification required provided that the value of non-originating materials does not exceed 55 percent of the value of the good.
2101.30	CC except from heading 10.03 for roasted barley tea; CC for any other good.
2103.10	CTH
2103.20	CC except from subheading 2002.90 for ketchup; CTSH for any other good.
2103.30	CTH
2103.90	CTSH

21.04	CTH
21.05	CTH except from headings 04.01 through 04.06, dairy preparations of subheading 1901.90 containing more than 10 percent by dry weight of milk solids, or dairy preparations of subheading 2106.90 containing more than 10 percent by dry weight of milk solids.
2106.10	CTSH
2106.90	<p>CC except from heading 08.05 or 20.09, or fruit or vegetable juice of subheading 2202.90 for a single fruit or single vegetable juice;</p> <p>CC except from chapter 20 for fruit packed in gelatin containing more than 20 percent by weight of fruit;</p> <p>CC except from headings 04.01 through 04.06 or dairy preparations of subheading 1901.90 containing more than 10 percent by dry weight of milk solids for preparations containing more than 10 percent by dry weight of milk solids;</p> <p>CC except from chapter 17 for sugar syrups;</p> <p>CC, provided that the value of non-originating rice flour of subheading 1102.90 does not exceed 30 percent of the value of the good for preparations containing more than 30 percent by dry weight of rice flour;</p> <p>CC except from subheading 1212.99 for preparations of Konnyaku;</p> <p>CTSH for any other good.</p> <p>Note: Where more than one product-specific rule is applicable, the good must satisfy the requirements of each applicable product-specific rule.</p>
2202.91 - 2202.99	CC except from headings 04.01 through 04.06 or dairy preparations of subheading 1901.90 containing more than 10 percent by dry weight of milk solids for beverages containing milk;

	<p>CC except from heading 08.05 or 20.09, or fruit or vegetable juice of subheading 2106.90 for a single fruit or single vegetable juice;</p> <p>CC for any other good.</p> <p>Note: Where more than one product-specific rule is applicable, the good must satisfy the requirements of each applicable product-specific rule.</p>
220600.100	CTH
22.09	CTH
2309.10	CTH
2309.90	<p>CTH except from headings 04.01 through 04.06 or dairy preparations of subheading 1901.90 containing more than 10 percent by dry weight of milk solids for preparations used in animal feeding containing more than 10 percent by dry weight of milk solids;</p> <p>CTH, provided that the value of non-originating materials of heading 10.06 does not exceed 30 percent of the value of the good for preparations other than pet food containing more than 30 percent by dry weight of rice;</p> <p>CTH for any other good.</p> <p>Note: Where more than one product-specific rule is applicable, the good must satisfy the requirements of each applicable product-specific rule.</p>
2905.43 - 2905.45	CTSH
3301.12 - 3301.90	CTSH
3501.10 - 3501.90	CTSH
3502.11 - 3502.19	CTH
3502.20 - 3502.90	CTSH
35.04	CTH
3505.10 - 3505.20	CTH

3809.10	CTH
3823.11 - 3823.70	CTSH