

Subject to legal check
Without prejudice

Tariff Line	Description	Base Rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	19th year	20th year	As from 21st year	
030799.399	-- Other	10.5%	B10		9.5%	8.6%	7.6%	6.7%	5.7%	4.8%	3.8%	2.9%	1.9%	1.0%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
03.08	Aquatic invertebrates other than crustaceans and molluscs, live, fresh, chilled, frozen, dried, salted or in brine; smoked aquatic invertebrates other than crustaceans and molluscs, whether or not cooked before or during the smoking process; flours, meals and pellets of aquatic invertebrates other than crustaceans and molluscs, fit for human consumption																									
	Sea urchins (<i>Strongylocentrotus spp.</i> , <i>Paracentrotus lividus</i> , <i>Loxechinus albus</i> , <i>Echinus esculentus</i>)																									
030822.000	Frozen	7.0%	B8		6.2%	5.4%	4.7%	3.9%	3.1%	2.3%	1.6%	0.8%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
0308.90	Other																									
	2 Fresh, chilled or frozen																									
	- Frozen																									
030890.291	-- Sea urchins	7.0%	B8		6.2%	5.4%	4.7%	3.9%	3.1%	2.3%	1.6%	0.8%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	- Other																									
030890.299	--- Jellyfish other than <i>Rhopilema spp.</i>	7.0%	B3		5.3%	3.5%	1.8%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	--- Other	7.0%	B8		6.2%	5.4%	4.7%	3.9%	3.1%	2.3%	1.6%	0.8%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	4 Other																									
030890.420	(2) Other	10.5%	B10		9.5%	8.6%	7.6%	6.7%	5.7%	4.8%	3.8%	2.9%	1.9%	1.0%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Chapter 4 Dairy produce; birds' eggs; natural honey; edible products of animal origin, not elsewhere specified or included																									

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2403.19	Other																									
240319.100	1 Pipe tobacco	29.8%	B10		27.1%	24.4%	21.7%	19.0%	16.3%	13.5%	10.8%	8.1%	5.4%	2.7%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
240319.200	2 Other	3.4%	B5		2.8%	2.3%	1.7%	1.1%	0.6%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	Other																									
2403.99	Other																									
	2 Other																									
240399.200	-Heat-not-burn tobacco products	3.4%	B5		2.8%	2.3%	1.7%	1.1%	0.6%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	-Other	3.4%	B10		3.1%	2.8%	2.5%	2.2%	1.9%	1.5%	1.2%	0.9%	0.6%	0.3%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	Section V MINERAL PRODUCTS																									
	Chapter 25 Salt; sulphur; earths and stone; plastering materials, lime and cement																									
25.01																										
2501.00	Salt (including table salt and denatured salt) and pure sodium chloride, whether or not in aqueous solution or containing added anti-caking or free-flowing agents; sea water																									
250100.010	1 Salt and pure sodium chloride, of which at least 70% by weight passes through a woven metal wire cloth sieve with an aperture of 2.8 mm, or agglomerated, other than those in aqueous solution	0.50 yen/kg	B10		0.45 yen/kg	0.41 yen/kg	0.36 yen/kg	0.32 yen/kg	0.27 yen/kg	0.23 yen/kg	0.18 yen/kg	0.14 yen/kg	0.09 yen/kg	0.05 yen/kg	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	Section VI PRODUCTS OF THE CHEMICAL OR ALLIED INDUSTRIES																									
	Chapter 29 Organic chemicals																									

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6406.10	Uppers and parts thereof, other than stiffeners																								
	1 Of leather or containing furskin																								
640610.110	- Uppers	25.0%	B15		23.4%	21.9%	20.3%	18.8%	17.2%	15.6%	14.1%	12.5%	10.9%	9.4%	7.8%	6.3%	4.7%	3.1%	1.6%	Free	Free	Free	Free	Free	Free
640610.190	- Other	25.0%	B15		23.4%	21.9%	20.3%	18.8%	17.2%	15.6%	14.1%	12.5%	10.9%	9.4%	7.8%	6.3%	4.7%	3.1%	1.6%	Free	Free	Free	Free	Free	Free
640610.200	2 Other	3.4%	B10		3.1%	2.8%	2.5%	2.2%	1.9%	1.5%	1.2%	0.9%	0.6%	0.3%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
640620.000	Outer soles and heels, of rubber or plastics	3.4%	B10		3.1%	2.8%	2.5%	2.2%	1.9%	1.5%	1.2%	0.9%	0.6%	0.3%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
6406.90	Other																								
	1 Of leather or containing furskin																								
640690.110	- Of leather, whether or not containing furskin	25.0%	B15		23.4%	21.9%	20.3%	18.8%	17.2%	15.6%	14.1%	12.5%	10.9%	9.4%	7.8%	6.3%	4.7%	3.1%	1.6%	Free	Free	Free	Free	Free	Free
	- Other																								
640690.121	-- Of wood	25.0%	B15		23.4%	21.9%	20.3%	18.8%	17.2%	15.6%	14.1%	12.5%	10.9%	9.4%	7.8%	6.3%	4.7%	3.1%	1.6%	Free	Free	Free	Free	Free	Free
640690.129	-- Of other materials	25.0%	B15		23.4%	21.9%	20.3%	18.8%	17.2%	15.6%	14.1%	12.5%	10.9%	9.4%	7.8%	6.3%	4.7%	3.1%	1.6%	Free	Free	Free	Free	Free	Free
	2 Other																								
640690.210	-- Of wood	3.4%	B10		3.1%	2.8%	2.5%	2.2%	1.9%	1.5%	1.2%	0.9%	0.6%	0.3%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
640690.290	-- Of other materials	3.4%	B10		3.1%	2.8%	2.5%	2.2%	1.9%	1.5%	1.2%	0.9%	0.6%	0.3%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Section XIII ARTICLES OF STONE, PLASTER, CEMENT, ASBESTOS, MICA OR SIMILAR MATERIALS; CERAMIC PRODUCTS; GLASS AND GLASSWARE																								

