

ANNEX 2-A

TARIFF ELIMINATION AND REDUCTION

PART 1

General notes

1. For the purposes of Article 2.8, each Party shall entirely eliminate customs duties on originating goods of the other Party on the date of entry into force of this Agreement, unless otherwise provided for in this Annex.
2. For the purpose of implementing equal annual instalments, the following applies:
 - (a) the reduction for the first year shall take place on the date of entry into force of this Agreement; and
 - (b) the subsequent annual reductions shall take place on the first day of each following year.

3. For the purposes of this Annex, "year" means:
 - (a) in the case of Part 2, with respect to the first year, the 12-month period from the date of entry into force of this Agreement and, with respect to each subsequent year, the 12-month period after the end of the previous year; and
 - (b) in the case of Part 3, with respect to the first year, the period from the date of entry into force of this Agreement until the following 31 March and, with respect to each subsequent year, the 12-month period starting on 1 April of that year.
4. The base rate of customs duty and the category for determining the interim rate of customs duty at each stage of reduction for a tariff line are specified for that tariff line in the Schedules of the European Union in Section B of Part 2 and of Japan in Section D of Part 3.
5. For the purposes of this Annex, unless otherwise provided for in Parts 2 and 3, "base rate" means the starting point of elimination or reduction of customs duties.

6. Unless otherwise provided for in this Annex, for the purposes of the elimination or reduction of customs duties in accordance with this Annex, in the case of *ad valorem* duties any fraction less than 0.1 of a percentage point shall be rounded to the nearest one decimal place (in the case of 0.05 per cent, the fraction shall be rounded to 0.1 per cent), and in the case of specific duties any fraction smaller than 0.01 of one euro or one Japanese yen shall be rounded to the nearest two decimal places (in the case of 0.005, the fraction shall be rounded to 0.01).
7. This Annex is based on the Harmonized System, as amended on 1 January 2017 and:
 - (a) in the case of Part 2, the eight-digit code of the tariff classification numbers of the European Union and the corresponding description for each tariff line referred to in the Schedule of the European Union are based on the combined nomenclature of the European Union (Combined Nomenclature of 1 January 2017); and
 - (b) in the case of Part 3, the nine-digit code of the tariff classification numbers of Japan and the corresponding description for each tariff line referred to in the Schedule of Japan are based on the national nomenclature of Japan (Statistical Code Lists for Imports as of 1 April 2017).

8. For greater certainty, the tariff classification numbers and their corresponding descriptions referred to in the Schedule of each Party may be subject to change in case of any amendment to its nomenclature referred to in paragraph 7 in accordance with its laws, regulations or public notifications, and shall be referred to together with the correlation tables published by each Party in case of any change of nomenclature.

PART 2

Tariff elimination and reduction – the European Union

SECTION A

Notes for the Schedule of the European Union

1. For the purposes of Article 2.8, the following categories indicated in Column "Category" in the Schedule of the European Union in Section B apply:
 - (a) customs duties on originating goods classified under the tariff lines indicated with "B3" shall be eliminated in four equal annual instalments beginning on the date of entry into force of this Agreement, and such goods shall thereafter be free of any customs duty;
 - (b) customs duties on originating goods classified under the tariff lines indicated with "B5" shall be eliminated in six equal annual instalments beginning on the date of entry into force of this Agreement, and such goods shall thereafter be free of any customs duty;

- (c) customs duties on originating goods classified under the tariff lines indicated with "B7" shall be eliminated in eight equal annual instalments beginning on the date of entry into force of this Agreement, and such goods shall thereafter be free of any customs duty;
- (d) customs duties on originating goods classified under the tariff lines indicated with "B10" shall be eliminated in 11 equal annual instalments beginning on the date of entry into force of this Agreement, and such goods shall thereafter be free of any customs duty;
- (e) customs duties on originating goods classified under the tariff lines indicated with "B12" shall be eliminated in 13 equal annual instalments beginning on the date of entry into force of this Agreement, and such goods shall thereafter be free of any customs duty;
- (f) customs duties on originating goods classified under the tariff lines indicated with "B15" shall be eliminated in 16 equal annual instalments beginning on the date of entry into force of this Agreement, and such goods shall thereafter be free of any customs duty;

- (g) customs duties on originating goods classified under the tariff lines indicated with "EU10" shall remain at the base rate from the first year to the seventh year and be eliminated in four equal annual instalments beginning on the first day of the eighth year, and such goods shall thereafter be free of any customs duty;
- (h) customs duties on originating goods classified under the tariff lines indicated with "X" are excluded from reduction or elimination in this Agreement;
- (i) customs duties (including the agricultural element of duty¹ (marked as "EA") where this element is mentioned as part of the base rate) on originating goods classified under the tariff lines indicated with "R5" shall be reduced by the percentage indicated in the Schedule in six equal annual instalments beginning on the date of entry into force of this Agreement;

¹ Legal reference for EA: Annex 1 to Commission Implementing Regulation (EU) 2016/1821 of 6 October 2016 amending Annex I to Council Regulation (EEC) No 2658/87 on the tariff and statistical nomenclature and on the Common Customs Tariff.

(j) customs duties (including the agricultural element of duty (marked as "EA") where this element is mentioned as part of the base rate) on originating goods classified under the tariff lines indicated with "R7" shall be reduced by the percentage indicated in the Schedule in eight equal annual instalments beginning on the date of entry into force of this Agreement;

(k) customs duties (including the agricultural element of duty (marked as "EA") where this element is mentioned as part of the base rate) on originating goods classified under the tariff lines indicated with "R10" shall be reduced by the percentage indicated in the Schedule in 11 equal annual instalments beginning on the date of entry into force of this Agreement; and

- (1) the *ad valorem* component of the customs duties on the originating goods classified under the tariff lines indicated with "entry price" shall be eliminated upon the date of entry into force of this Agreement; the tariff elimination shall only apply to the *ad valorem* component of the customs duties; the specific duty component of the customs duties resulting from the entry price system¹ on these originating goods shall be maintained.
2. The treatment of originating goods classified under the tariff lines indicated with "S" in Column "Note" in the Schedule of the European Union in Section B shall be subject to review pursuant to paragraphs 3 and 4 of Article 2.8.

¹ Legal reference for entry prices: Annex 2 to Commission Implementing Regulation (EU) 2016/1821 of 6 October 2016 amending Annex I to Council Regulation (EEC) No 2658/87 on the tariff and statistical nomenclature and on the Common Customs Tariff.

SECTION B

Schedule of the European Union

CN 2017	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	As from 16th year
I	SECTION I - LIVE ANIMALS; ANIMAL PRODUCTS																			
01	CHAPTER 1 - LIVE ANIMALS																			
0106	Other live animals																			
	- Mammals																			
0106 12 00	-- Whales, dolphins and porpoises (mammals of the order Cetacea); manatees and dugongs (mammals of the order Sirenia); seals, sea lions and walruses (mammals of the suborder Pinnipedia)		X																	
02	CHAPTER 2 - MEAT AND EDIBLE MEAT OFFAL																			
0208	Other meat and edible meat offal, fresh, chilled or frozen																			

CN 2017	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	As from 16th year
0208 40	- Of whales, dolphins and porpoises (mammals of the order Cetacea); of manatees and dugongs (mammals of the order Sirenia); of seals, sea lions and walruses (mammals of the suborder Pinnipedia)																			
0208 40 10	-- Whale meat		X																	
0208 40 80	-- Other		X																	
0210	Meat and edible meat offal, salted, in brine, dried or smoked; edible flours and meals of meat or meat offal																			
	- Other, including edible flours and meals of meat or meat offal																			
0210 92	-- Of whales, dolphins and porpoises (mammals of the order Cetacea); of manatees and dugongs (mammals of the order Sirenia); of seals, sea lions and walruses (mammals of the suborder Pinnipedia)																			

CN 2017	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	As from 16th year
0210 92 10	--- Of whales, dolphins and porpoises (mammals of the order Cetacea); of manatees and dugongs (mammals of the order Sirenia)		X																	
03	CHAPTER 3 - FISH AND CRUSTACEANS, MOLLUSCS AND OTHER AQUATIC INVERTEBRATES																			
0301	Live fish																			
	- Ornamental fish																			
0301 19 00	-- Other	7.5 %	B7	S	6.6 %	5.6 %	4.7 %	3.8 %	2.8 %	1.9 %	0.9 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
	- Other live fish																			
0301 94	-- Atlantic and Pacific bluefin tuna (<i>Thunnus thynnus</i> , <i>Thunnus orientalis</i>)																			
0301 94 10	--- Atlantic bluefin tuna (<i>Thunnus thynnus</i>)	16.0 %	B15		15.0 %	14.0 %	13.0 %	12.0 %	11.0 %	10.0 %	9.0 %	8.0 %	7.0 %	6.0 %	5.0 %	4.0 %	3.0 %	2.0 %	1.0 %	0.0 %
0301 94 90	--- Pacific bluefin tuna (<i>Thunnus orientalis</i>)	16.0 %	B15		15.0 %	14.0 %	13.0 %	12.0 %	11.0 %	10.0 %	9.0 %	8.0 %	7.0 %	6.0 %	5.0 %	4.0 %	3.0 %	2.0 %	1.0 %	0.0 %
0301 95 00	-- Southern bluefin tuna (<i>Thunnus maccoyii</i>)	16.0 %	B15		15.0 %	14.0 %	13.0 %	12.0 %	11.0 %	10.0 %	9.0 %	8.0 %	7.0 %	6.0 %	5.0 %	4.0 %	3.0 %	2.0 %	1.0 %	0.0 %

CN 2017	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	As from 16th year
0302	Fish, fresh or chilled, excluding fish fillets and other fish meat of heading 0304																			
	- Tunas (of the genus <i>Thunnus</i>), skipjack or stripe-bellied bonito (<i>Euthynnus (Katsuwonus) pelamis</i>), excluding edible fish offal of subheadings 0302 91 to 0302 99																			
0302 31	-- Albacore or longfinned tuna (<i>Thunnus alalunga</i>)																			
0302 31 90	--- Other	22.0 %	B15		20.6 %	19.3 %	17.9 %	16.5 %	15.1 %	13.8 %	12.4 %	11.0 %	9.6 %	8.3 %	6.9 %	5.5 %	4.1 %	2.8 %	1.4 %	0.0 %
0302 33	-- Skipjack or stripe-bellied bonito																			
0302 33 90	--- Other	22.0 %	B15		20.6 %	19.3 %	17.9 %	16.5 %	15.1 %	13.8 %	12.4 %	11.0 %	9.6 %	8.3 %	6.9 %	5.5 %	4.1 %	2.8 %	1.4 %	0.0 %
0302 36	-- Southern bluefin tuna (<i>Thunnus maccoyii</i>)																			
0302 36 90	--- Other	22.0 %	B15		20.6 %	19.3 %	17.9 %	16.5 %	15.1 %	13.8 %	12.4 %	11.0 %	9.6 %	8.3 %	6.9 %	5.5 %	4.1 %	2.8 %	1.4 %	0.0 %
0302 39	-- Other																			
0302 39 80	--- Other	22.0 %	B15		20.6 %	19.3 %	17.9 %	16.5 %	15.1 %	13.8 %	12.4 %	11.0 %	9.6 %	8.3 %	6.9 %	5.5 %	4.1 %	2.8 %	1.4 %	0.0 %

CN 2017	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	As from 16th year
	- Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>), anchovies (<i>Engraulis</i> spp.), sardines (<i>Sardina pilchardus</i> , <i>Sardinops</i> spp.), sardinella (<i>Sardinella</i> spp.), brisling or sprats (<i>Sprattus sprattus</i>), mackerel (<i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i>), Indian mackerels (<i>Rastrelliger</i> spp.), seerfishes (<i>Scomberomorus</i> spp.), jack and horse mackerel (<i>Trachurus</i> spp.), jacks, crevalles (<i>Caranx</i> spp.), cobia (<i>Rachycentron canadum</i>), silver pomfrets (<i>Pampus</i> spp.), Pacific saury (<i>Cololabis saira</i>), scads (<i>Decapterus</i> spp.), capelin (<i>Mallotus villosus</i>), swordfish (<i>Xiphias gladius</i>), Kawakawa (<i>Euthynnus affinis</i>), bonitos (<i>Sarda</i> spp.), marlins, sailfishes, spearfish (<i>Istiophoridae</i>), excluding edible fish offal of subheadings 0302 91 to 0302 99																			

CN 2017	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	As from 16th year
0302 42 00	-- Anchovies (<i>Engraulis</i> spp.)	15.0 %	B15		14.1 %	13.1 %	12.2 %	11.3 %	10.3 %	9.4 %	8.4 %	7.5 %	6.6 %	5.6 %	4.7 %	3.8 %	2.8 %	1.9 %	0.9 %	0.0 %
0302 45	-- Jack and horse mackerel (<i>Trachurus</i> spp.)																			
0302 45 10	--- Atlantic horse mackerel (<i>Trachurus trachurus</i>)	15.0 %	B15		14.1 %	13.1 %	12.2 %	11.3 %	10.3 %	9.4 %	8.4 %	7.5 %	6.6 %	5.6 %	4.7 %	3.8 %	2.8 %	1.9 %	0.9 %	0.0 %
0302 45 30	--- Chilean jack mackerel (<i>Trachurus murphyi</i>)	15.0 %	B15		14.1 %	13.1 %	12.2 %	11.3 %	10.3 %	9.4 %	8.4 %	7.5 %	6.6 %	5.6 %	4.7 %	3.8 %	2.8 %	1.9 %	0.9 %	0.0 %
0302 45 90	--- Other	15.0 %	B15		14.1 %	13.1 %	12.2 %	11.3 %	10.3 %	9.4 %	8.4 %	7.5 %	6.6 %	5.6 %	4.7 %	3.8 %	2.8 %	1.9 %	0.9 %	0.0 %
0302 47 00	-- Swordfish (<i>Xiphias gladius</i>)	15.0 %	B15		14.1 %	13.1 %	12.2 %	11.3 %	10.3 %	9.4 %	8.4 %	7.5 %	6.6 %	5.6 %	4.7 %	3.8 %	2.8 %	1.9 %	0.9 %	0.0 %
	- Fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae, excluding edible fish offal of subheadings 0302 91 to 0302 99																			
0302 54	-- Hake (<i>Merluccius</i> spp., <i>Urophycis</i> spp.)																			
	--- Hake of the genus <i>Merluccius</i>																			

CN 2017	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	As from 16th year
0302 54 11	---- Cape hake (shallow-water hake) (<i>Merluccius capensis</i>) and deepwater hake (deepwater Cape hake) (<i>Merluccius paradoxus</i>)	15.0 %	B15		14.1 %	13.1 %	12.2 %	11.3 %	10.3 %	9.4 %	8.4 %	7.5 %	6.6 %	5.6 %	4.7 %	3.8 %	2.8 %	1.9 %	0.9 %	0.0 %
0302 54 15	---- Southern hake (<i>Merluccius australis</i>)	15.0 %	B15		14.1 %	13.1 %	12.2 %	11.3 %	10.3 %	9.4 %	8.4 %	7.5 %	6.6 %	5.6 %	4.7 %	3.8 %	2.8 %	1.9 %	0.9 %	0.0 %
0302 54 19	---- Other	15.0 %	B15		14.1 %	13.1 %	12.2 %	11.3 %	10.3 %	9.4 %	8.4 %	7.5 %	6.6 %	5.6 %	4.7 %	3.8 %	2.8 %	1.9 %	0.9 %	0.0 %
0302 54 90	--- Hake of the genus <i>Urophycis</i>	15.0 %	B15		14.1 %	13.1 %	12.2 %	11.3 %	10.3 %	9.4 %	8.4 %	7.5 %	6.6 %	5.6 %	4.7 %	3.8 %	2.8 %	1.9 %	0.9 %	0.0 %
0302 59	-- Other																			
0302 59 90	--- Other	15.0 %	B15		14.1 %	13.1 %	12.2 %	11.3 %	10.3 %	9.4 %	8.4 %	7.5 %	6.6 %	5.6 %	4.7 %	3.8 %	2.8 %	1.9 %	0.9 %	0.0 %
	- Other fish, excluding edible fish offal of subheadings 0302 91 to 0302 99																			
0302 83 00	-- Toothfish (<i>Dissostichus</i> spp.)	15.0 %	B15		14.1 %	13.1 %	12.2 %	11.3 %	10.3 %	9.4 %	8.4 %	7.5 %	6.6 %	5.6 %	4.7 %	3.8 %	2.8 %	1.9 %	0.9 %	0.0 %
0303	Fish, frozen, excluding fish fillets and other fish meat of heading 0304																			
	- Tunas (of the genus <i>Thunnus</i>), skipjack or stripe-bellied bonito (<i>Euthynnus (Katsuwonus) pelamis</i>), excluding edible fish offal of subheadings 0303 91 to 0303 99																			

CN 2017	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	As from 16th year
0303 45	-- Atlantic and Pacific bluefin tuna (<i>Thunnus thynnus</i> , <i>Thunnus orientalis</i>)																			
	--- Pacific bluefin tuna (<i>Thunnus orientalis</i>)																			
0303 45 99	---- Other	22.0 %	B15		20.6 %	19.3 %	17.9 %	16.5 %	15.1 %	13.8 %	12.4 %	11.0 %	9.6 %	8.3 %	6.9 %	5.5 %	4.1 %	2.8 %	1.4 %	0.0 %
0303 49	-- Other																			
0303 49 85	--- Other	22.0 %	B15		20.6 %	19.3 %	17.9 %	16.5 %	15.1 %	13.8 %	12.4 %	11.0 %	9.6 %	8.3 %	6.9 %	5.5 %	4.1 %	2.8 %	1.4 %	0.0 %
	- Fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae, excluding edible fish offal of subheadings 0303 91 to 0303 99																			
0303 66	-- Hake (<i>Merluccius</i> spp., <i>Urophycis</i> spp.)																			
	--- Hake of the genus <i>Merluccius</i>																			
0303 66 11	---- Cape hake (shallow-water hake) (<i>Merluccius capensis</i>) and deepwater hake (deepwater Cape hake) (<i>Merluccius paradoxus</i>)	15.0 %	B15		14.1 %	13.1 %	12.2 %	11.3 %	10.3 %	9.4 %	8.4 %	7.5 %	6.6 %	5.6 %	4.7 %	3.8 %	2.8 %	1.9 %	0.9 %	0.0 %

CN 2017	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	As from 16th year
0303 66 12	---- Argentine hake (Southwest Atlantic hake) (<i>Merluccius hubbsi</i>)	15.0 %	B15		14.1 %	13.1 %	12.2 %	11.3 %	10.3 %	9.4 %	8.4 %	7.5 %	6.6 %	5.6 %	4.7 %	3.8 %	2.8 %	1.9 %	0.9 %	0.0 %
0303 66 13	---- Southern hake (<i>Merluccius australis</i>)	15.0 %	B15		14.1 %	13.1 %	12.2 %	11.3 %	10.3 %	9.4 %	8.4 %	7.5 %	6.6 %	5.6 %	4.7 %	3.8 %	2.8 %	1.9 %	0.9 %	0.0 %
0303 66 19	---- Other	15.0 %	B15		14.1 %	13.1 %	12.2 %	11.3 %	10.3 %	9.4 %	8.4 %	7.5 %	6.6 %	5.6 %	4.7 %	3.8 %	2.8 %	1.9 %	0.9 %	0.0 %
0303 66 90	--- Hake of the genus <i>Urophycis</i>	15.0 %	B15		14.1 %	13.1 %	12.2 %	11.3 %	10.3 %	9.4 %	8.4 %	7.5 %	6.6 %	5.6 %	4.7 %	3.8 %	2.8 %	1.9 %	0.9 %	0.0 %
	- Other fish, excluding edible fish offal of subheadings 0303 91 to 0303 99																			
0303 81	-- Dogfish and other sharks																			
0303 81 40	--- Blue shark (<i>Prionace glauca</i>)	8.0 %	B7	S	7.0 %	6.0 %	5.0 %	4.0 %	3.0 %	2.0 %	1.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
0303 81 90	--- Other	8.0 %	B7	S	7.0 %	6.0 %	5.0 %	4.0 %	3.0 %	2.0 %	1.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
0303 84	-- Sea bass (<i>Dicentrarchus</i> spp.)																			
0303 84 10	--- European sea bass (<i>Dicentrarchus labrax</i>)	15.0 %	B15		14.1 %	13.1 %	12.2 %	11.3 %	10.3 %	9.4 %	8.4 %	7.5 %	6.6 %	5.6 %	4.7 %	3.8 %	2.8 %	1.9 %	0.9 %	0.0 %
0303 84 90	--- Other	15.0 %	B15		14.1 %	13.1 %	12.2 %	11.3 %	10.3 %	9.4 %	8.4 %	7.5 %	6.6 %	5.6 %	4.7 %	3.8 %	2.8 %	1.9 %	0.9 %	0.0 %
0304	Fish fillets and other fish meat (whether or not minced), fresh, chilled or frozen																			
	- Fresh or chilled fillets of other fish																			

CN 2017	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	As from 16th year
0304 45 00	-- Swordfish (<i>Xiphias gladius</i>)	18.0 %	B15		16.9 %	15.8 %	14.6 %	13.5 %	12.4 %	11.3 %	10.1 %	9.0 %	7.9 %	6.8 %	5.6 %	4.5 %	3.4 %	2.3 %	1.1 %	0.0 %
	- Other, fresh or chilled																			
0304 53 00	-- Fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae	15.0 %	B15		14.1 %	13.1 %	12.2 %	11.3 %	10.3 %	9.4 %	8.4 %	7.5 %	6.6 %	5.6 %	4.7 %	3.8 %	2.8 %	1.9 %	0.9 %	0.0 %
0304 54 00	-- Swordfish (<i>Xiphias gladius</i>)	15.0 %	B15		14.1 %	13.1 %	12.2 %	11.3 %	10.3 %	9.4 %	8.4 %	7.5 %	6.6 %	5.6 %	4.7 %	3.8 %	2.8 %	1.9 %	0.9 %	0.0 %
	- Frozen fillets of other fish																			
0304 85 00	-- Toothfish (<i>Dissostichus</i> spp.)	15.0 %	B15		14.1 %	13.1 %	12.2 %	11.3 %	10.3 %	9.4 %	8.4 %	7.5 %	6.6 %	5.6 %	4.7 %	3.8 %	2.8 %	1.9 %	0.9 %	0.0 %
0304 86 00	-- Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>)	15.0 %	B15		14.1 %	13.1 %	12.2 %	11.3 %	10.3 %	9.4 %	8.4 %	7.5 %	6.6 %	5.6 %	4.7 %	3.8 %	2.8 %	1.9 %	0.9 %	0.0 %
	- Other, frozen																			
0304 96	-- Dogfish and other sharks																			
0304 96 10	--- Picked dogfish (<i>Squalus acanthias</i>) and catsharks (<i>Scyliorhinus</i> spp.)	7.5 %	B7	S	6.6 %	5.6 %	4.7 %	3.8 %	2.8 %	1.9 %	0.9 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
0304 96 20	--- Porbeagle shark (<i>Lamna nasus</i>)	7.5 %	B7	S	6.6 %	5.6 %	4.7 %	3.8 %	2.8 %	1.9 %	0.9 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
0304 96 30	--- Blue shark (<i>Prionace glauca</i>)	7.5 %	B7	S	6.6 %	5.6 %	4.7 %	3.8 %	2.8 %	1.9 %	0.9 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %

CN 2017	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	As from 16th year
0304 96 90	--- Other	7.5 %	B7	S	6.6 %	5.6 %	4.7 %	3.8 %	2.8 %	1.9 %	0.9 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
0304 97 00	-- Rays and skates (<i>Rajidae</i>)	7.5 %	B7	S	6.6 %	5.6 %	4.7 %	3.8 %	2.8 %	1.9 %	0.9 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
0304 99	-- Other																			
	--- Other																			
	---- Other																			
0304 99 99	----- Other	7.5 %	B7	S	6.6 %	5.6 %	4.7 %	3.8 %	2.8 %	1.9 %	0.9 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
0305	Fish, dried, salted or in brine; smoked fish, whether or not cooked before or during the smoking process; flours, meals and pellets of fish, fit for human consumption																			
	- Fish fillets, dried, salted or in brine, but not smoked																			
0305 39	-- Other																			
0305 39 50	--- Lesser or Greenland halibut (<i>Reinhardtius hippoglossoides</i>), salted or in brine	15.0 %	B15		14.1 %	13.1 %	12.2 %	11.3 %	10.3 %	9.4 %	8.4 %	7.5 %	6.6 %	5.6 %	4.7 %	3.8 %	2.8 %	1.9 %	0.9 %	0.0 %
0305 39 90	--- Other	16.0 %	B15		15.0 %	14.0 %	13.0 %	12.0 %	11.0 %	10.0 %	9.0 %	8.0 %	7.0 %	6.0 %	5.0 %	4.0 %	3.0 %	2.0 %	1.0 %	0.0 %
	- Fish, salted but not dried or smoked and fish in brine, other than edible fish offal																			

CN 2017	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	As from 16th year
0305 69	-- Other																			
0305 69 30	--- Atlantic halibut (<i>Hippoglossus hippoglossus</i>)	15.0 %	B15		14.1 %	13.1 %	12.2 %	11.3 %	10.3 %	9.4 %	8.4 %	7.5 %	6.6 %	5.6 %	4.7 %	3.8 %	2.8 %	1.9 %	0.9 %	0.0 %
0306	Crustaceans, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; smoked crustaceans, whether in shell or not, whether or not cooked before or during the smoking process; crustaceans, in shell, cooked by steaming or by boiling in water, whether or not chilled, frozen, dried, salted or in brine; flours, meals and pellets of crustaceans, fit for human consumption																			
	- Frozen																			
0306 12	-- Lobsters (<i>Homarus</i> spp.)																			
0306 12 90	--- Other	16.0 %	B15		15.0 %	14.0 %	13.0 %	12.0 %	11.0 %	10.0 %	9.0 %	8.0 %	7.0 %	6.0 %	5.0 %	4.0 %	3.0 %	2.0 %	1.0 %	0.0 %
0306 17	-- Other shrimps and prawns																			

CN 2017	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	As from 16th year
0306 17 94	--- Shrimps of the genus <i>Crangon</i> , other than of the species <i>Crangon crangon</i>	12.0 %	B7		10.5 %	9.0 %	7.5 %	6.0 %	4.5 %	3.0 %	1.5 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
	- Live, fresh or chilled																			
0306 35	-- Cold-water shrimps and prawns (<i>Pandalus</i> spp., <i>Crangon crangon</i>)																			
	--- Shrimps of the species <i>Crangon crangon</i>																			
0306 35 10	---- Fresh or chilled	18.0 %	B15		16.9 %	15.8 %	14.6 %	13.5 %	12.4 %	11.3 %	10.1 %	9.0 %	7.9 %	6.8 %	5.6 %	4.5 %	3.4 %	2.3 %	1.1 %	0.0 %
0306 35 50	---- Other	18.0 %	B15		16.9 %	15.8 %	14.6 %	13.5 %	12.4 %	11.3 %	10.1 %	9.0 %	7.9 %	6.8 %	5.6 %	4.5 %	3.4 %	2.3 %	1.1 %	0.0 %
0306 36	-- Other shrimps and prawns																			
0306 36 50	--- Shrimps of the genus <i>Crangon</i> , other than of the species <i>Crangon crangon</i>	18.0 %	B15		16.9 %	15.8 %	14.6 %	13.5 %	12.4 %	11.3 %	10.1 %	9.0 %	7.9 %	6.8 %	5.6 %	4.5 %	3.4 %	2.3 %	1.1 %	0.0 %
	- Other																			
0306 91 00	-- Rock lobster and other sea crawfish (<i>Palinurus</i> spp., <i>Panulirus</i> spp., <i>Jasus</i> spp.)	12.5 %	B7		10.9 %	9.4 %	7.8 %	6.3 %	4.7 %	3.1 %	1.6 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
0306 92	-- Lobsters (<i>Homarus</i> spp.)																			
0306 92 10	--- Whole	8.0 %	B15		7.5 %	7.0 %	6.5 %	6.0 %	5.5 %	5.0 %	4.5 %	4.0 %	3.5 %	3.0 %	2.5 %	2.0 %	1.5 %	1.0 %	0.5 %	0.0 %

CN 2017	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	As from 16th year
0306 94 00	-- Norway lobsters (<i>Nephrops norvegicus</i>)	12.0 %	B15		11.3 %	10.5 %	9.8 %	9.0 %	8.3 %	7.5 %	6.8 %	6.0 %	5.3 %	4.5 %	3.8 %	3.0 %	2.3 %	1.5 %	0.8 %	0.0 %
0306 95	-- Shrimps and prawns																			
	--- Cold-water shrimps and prawns (<i>Pandalus</i> spp., <i>Crangon crangon</i>)																			
	---- Shrimps of the species <i>Crangon crangon</i>																			
0306 95 11	----- Cooked by steaming or by boiling in water	18.0 %	B15		16.9 %	15.8 %	14.6 %	13.5 %	12.4 %	11.3 %	10.1 %	9.0 %	7.9 %	6.8 %	5.6 %	4.5 %	3.4 %	2.3 %	1.1 %	0.0 %
0306 95 19	----- Other	18.0 %	B15		16.9 %	15.8 %	14.6 %	13.5 %	12.4 %	11.3 %	10.1 %	9.0 %	7.9 %	6.8 %	5.6 %	4.5 %	3.4 %	2.3 %	1.1 %	0.0 %
0306 95 20	---- <i>Pandalus</i> spp.	12.0 %	B7		10.5 %	9.0 %	7.5 %	6.0 %	4.5 %	3.0 %	1.5 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
	--- Other shrimps and prawns																			
0306 95 30	---- Shrimps of the family Pandalidae, other than of the genus <i>Pandalus</i>	12.0 %	B7		10.5 %	9.0 %	7.5 %	6.0 %	4.5 %	3.0 %	1.5 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
0306 95 40	---- Shrimps of the genus <i>Crangon</i> , other than of the species <i>Crangon crangon</i>	18.0 %	B15		16.9 %	15.8 %	14.6 %	13.5 %	12.4 %	11.3 %	10.1 %	9.0 %	7.9 %	6.8 %	5.6 %	4.5 %	3.4 %	2.3 %	1.1 %	0.0 %
0306 95 90	---- Other	12.0 %	B7		10.5 %	9.0 %	7.5 %	6.0 %	4.5 %	3.0 %	1.5 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %

CN 2017	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	As from 16th year
0307	Molluscs, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; smoked molluscs, whether in shell or not, whether or not cooked before or during the smoking process; flours, meals and pellets of molluscs, fit for human consumption																			
	- Scallops, including queen scallops, of the genera <i>Pecten</i> , <i>Chlamys</i> or <i>Placopecten</i>																			
0307 21 00	-- Live, fresh or chilled	8.0 %	B7	S	7.0 %	6.0 %	5.0 %	4.0 %	3.0 %	2.0 %	1.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
0307 22	-- Frozen																			
0307 22 10	--- Coquilles St Jacques (<i>Pecten maximus</i>)	8.0 %	B7	S	7.0 %	6.0 %	5.0 %	4.0 %	3.0 %	2.0 %	1.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
0307 22 90	--- Other	8.0 %	B7	S	7.0 %	6.0 %	5.0 %	4.0 %	3.0 %	2.0 %	1.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
0307 29 00	-- Other	8.0 %	B7	S	7.0 %	6.0 %	5.0 %	4.0 %	3.0 %	2.0 %	1.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %

CN 2017	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	As from 16th year
05	CHAPTER 5 - PRODUCTS OF ANIMAL ORIGIN, NOT ELSEWHERE SPECIFIED OR INCLUDED																			
0507	Ivory, tortoiseshell, whalebone and whalebone hair, horns, antlers, hooves, nails, claws and beaks, unworked or simply prepared but not cut to shape; powder and waste of these products																			
0507 90 00	- Other		X																	
II	SECTION II - VEGETABLE PRODUCTS																			
07	CHAPTER 7 - EDIBLE VEGETABLES AND CERTAIN ROOTS AND TUBERS																			
0702 00 00	Tomatoes, fresh or chilled	Entry price	Entry price		Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price
0707 00	Cucumbers and gherkins, fresh or chilled																			
0707 00 05	- Cucumbers	Entry price	Entry price		Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price
0709	Other vegetables, fresh or chilled																			

CN 2017	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	As from 16th year
	- Other																			
0709 91 00	-- Globe artichokes	Entry price	Entry price		Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price
0709 93	-- Pumpkins, squash and gourds (<i>Cucurbita</i> spp.)																			
0709 93 10	--- Courgettes	Entry price	Entry price		Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price
08	CHAPTER 8 - EDIBLE FRUIT AND NUTS; PEEL OF CITRUS FRUIT OR MELONS																			
0805	Citrus fruit, fresh or dried																			
0805 10	- Oranges																			
	-- Sweet oranges, fresh																			
0805 10 22	--- Navel oranges	Entry price	Entry price		Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price
0805 10 24	--- White oranges	Entry price	Entry price		Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price
0805 10 28	--- Other	Entry price	Entry price		Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price
	- Mandarins (including tangerines and satsumas); clementines, wilkings and similar citrus hybrids																			
0805 21	-- Mandarins (including tangerines and satsumas)																			

CN 2017	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	As from 16th year
0805 21 10	--- Satsumas	Entry price	Entry price		Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price
0805 21 90	--- Other	Entry price	Entry price		Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price
0805 22 00	-- Clementines	Entry price	Entry price		Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price
0805 29 00	-- Other	Entry price	Entry price		Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price
0805 50	- Lemons (<i>Citrus limon</i> , <i>Citrus limonum</i>) and limes (<i>Citrus aurantifolia</i> , <i>Citrus latifolia</i>)																			
0805 50 10	-- Lemons (<i>Citrus limon</i> , <i>Citrus limonum</i>)	Entry price	Entry price		Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price
0806	Grapes, fresh or dried																			
0806 10	- Fresh																			
0806 10 10	-- Table grapes	Entry price	Entry price		Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price
0808	Apples, pears and quinces, fresh																			
0808 10	- Apples																			
0808 10 80	-- Other	Entry price	Entry price		Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price

CN 2017	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	As from 16th year
0808 30	- Pears																			
0808 30 90	-- Other	Entry price	Entry price		Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price
0809	Apricots, cherries, peaches (including nectarines), plums and sloes, fresh																			
0809 10 00	- Apricots	Entry price	Entry price		Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price
	- Cherries																			
0809 21 00	-- Sour cherries (<i>Prunus cerasus</i>)	Entry price	Entry price		Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price
0809 29 00	-- Other	Entry price	Entry price		Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price
0809 30	- Peaches, including nectarines																			
0809 30 10	-- Nectarines	Entry price	Entry price		Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price
0809 30 90	-- Other	Entry price	Entry price		Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price
0809 40	- Plums and sloes																			
0809 40 05	-- Plums	Entry price	Entry price		Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price

CN 2017	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	As from 16th year
10	CHAPTER 10 - CEREALS																			
1006	Rice																			
1006 10	- Rice in the husk (paddy or rough)																			
1006 10 10	-- For sowing		X																	
	-- Other																			
1006 10 30	--- Round grain		X																	
1006 10 50	--- Medium grain		X																	
	--- Long grain																			
1006 10 71	---- Of a length/width ratio greater than 2 but less than 3		X																	
1006 10 79	---- Of a length/width ratio equal to or greater than 3		X																	
1006 20	- Husked (brown) rice																			
	-- Parboiled																			
1006 20 11	--- Round grain		X																	
1006 20 13	--- Medium grain		X																	
	--- Long grain																			
1006 20 15	---- Of a length/width ratio greater than 2 but less than 3		X																	

CN 2017	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	As from 16th year
1006 20 17	---- Of a length/width ratio equal to or greater than 3		X																	
	-- Other																			
1006 20 92	--- Round grain		X																	
1006 20 94	--- Medium grain		X																	
	--- Long grain																			
1006 20 96	---- Of a length/width ratio greater than 2 but less than 3		X																	
1006 20 98	---- Of a length/width ratio equal to or greater than 3		X																	
1006 30	- Semi-milled or wholly milled rice, whether or not polished or glazed																			
	-- Semi-milled rice																			
	--- Parboiled																			
1006 30 21	---- Round grain		X																	
1006 30 23	---- Medium grain		X																	
	---- Long grain																			
1006 30 25	----- Of a length/width ratio greater than 2 but less than 3		X																	

CN 2017	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	As from 16th year
1006 30 27	----- Of a length/width ratio equal to or greater than 3		X																	
	--- Other																			
1006 30 42	---- Round grain		X																	
1006 30 44	---- Medium grain		X																	
	---- Long grain																			
1006 30 46	----- Of a length/width ratio greater than 2 but less than 3		X																	
1006 30 48	----- Of a length/width ratio equal to or greater than 3		X																	
	-- Wholly milled rice																			
	--- Parboiled																			
1006 30 61	---- Round grain		X																	
1006 30 63	---- Medium grain		X																	
	---- Long grain																			
1006 30 65	----- Of a length/width ratio greater than 2 but less than 3		X																	
1006 30 67	----- Of a length/width ratio equal to or greater than 3		X																	

CN 2017	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	As from 16th year
	--- Other																			
1006 30 92	---- Round grain		X																	
1006 30 94	---- Medium grain		X																	
	---- Long grain																			
1006 30 96	----- Of a length/width ratio greater than 2 but less than 3		X																	
1006 30 98	----- Of a length/width ratio equal to or greater than 3		X																	
1006 40 00	- Broken rice		X																	
11	CHAPTER 11 - PRODUCTS OF THE MILLING INDUSTRY; MALT; STARCHES; INULIN; WHEAT GLUTEN																			
1102	Cereal flours other than of wheat or meslin																			
1102 90	- Other																			
1102 90 50	-- Rice flour		X																	
1103	Cereal groats, meal and pellets																			
	- Groats and meal																			
1103 19	-- Of other cereals																			
1103 19 50	--- Of rice		X																	

CN 2017	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	As from 16th year
1103 20	- Pellets																			
1103 20 50	-- Of rice		X																	
1104	Cereal grains otherwise worked (for example, hulled, rolled, flaked, pearled, sliced or kibbled), except rice of heading 1006; germ of cereals, whole, rolled, flaked or ground																			
	- Rolled or flaked grains																			
1104 19	-- Of other cereals																			
	--- Other																			
1104 19 91	---- Flaked rice		X																	

CN 2017	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	As from 16th year
12	CHAPTER 12 - OIL SEEDS AND OLEAGINOUS FRUITS; MISCELLANEOUS GRAINS, SEEDS AND FRUIT; INDUSTRIAL OR MEDICINAL PLANTS; STRAW AND FODDER																			
1212	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																			
	- Seaweeds and other algae																			
1212 21 00	-- Fit for human consumption		X																	
1212 29 00	-- Other		X																	
IV	SECTION IV - PREPARED FOODSTUFFS; BEVERAGES, SPIRITS AND VINEGAR; TOBACCO AND MANUFACTURED TOBACCO SUBSTITUTES																			
16	CHAPTER 16 - PREPARATIONS OF MEAT, OF FISH OR OF CRUSTACEANS, MOLLUSCS OR OTHER AQUATIC INVERTEBRATES																			
1604	Prepared or preserved fish; caviar and caviar substitutes prepared from fish eggs																			

CN 2017	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	As from 16th year
1604 20	- Other prepared or preserved fish																			
	-- Other																			
1604 20 90	--- Of other fish	14.0 %	B7	S	12.3 %	10.5 %	8.8 %	7.0 %	5.3 %	3.5 %	1.8 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
	- Shrimps and prawns																			
1605 21	-- Not in airtight containers																			
1605 21 10	--- In immediate packings of a net content not exceeding 2 kg	20.0 %	B15		18.8 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	11.3 %	10.0 %	8.8 %	7.5 %	6.3 %	5.0 %	3.8 %	2.5 %	1.3 %	0.0 %
1605 21 90	--- Other	20.0 %	B15		18.8 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	11.3 %	10.0 %	8.8 %	7.5 %	6.3 %	5.0 %	3.8 %	2.5 %	1.3 %	0.0 %
1605 29 00	-- Other	20.0 %	B15		18.8 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	11.3 %	10.0 %	8.8 %	7.5 %	6.3 %	5.0 %	3.8 %	2.5 %	1.3 %	0.0 %
	- Molluscs																			
1605 56 00	-- Clams, cockles and arkshells	20.0 %	B15		18.8 %	17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	11.3 %	10.0 %	8.8 %	7.5 %	6.3 %	5.0 %	3.8 %	2.5 %	1.3 %	0.0 %
	- Other aquatic invertebrates																			
1605 69 00	-- Other	26.0 %	B15		24.4 %	22.8 %	21.1 %	19.5 %	17.9 %	16.3 %	14.6 %	13.0 %	11.4 %	9.8 %	8.1 %	6.5 %	4.9 %	3.3 %	1.6 %	0.0 %
18	CHAPTER 18 - COCOA AND COCOA PREPARATIONS																			
1806	Chocolate and other food preparations containing cocoa																			

CN 2017	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	As from 16th year
1806 10	- Cocoa powder, containing added sugar or other sweetening matter																			
1806 10 15	-- Containing no sucrose or containing less than 5 % by weight of sucrose (including invert sugar expressed as sucrose) or isoglucose expressed as sucrose	8.0 %	R7 (-25 %)	S	7.8 %	7.5 %	7.3 %	7.0 %	6.8 %	6.5 %	6.3 %	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %	6.0 %
1806 10 20	-- Containing 5 % or more but less than 65 % by weight of sucrose (including invert sugar expressed as sucrose) or isoglucose expressed as sucrose	8.0 % + 25.20 EUR/100 kg	R7 (-25 %)	S	7.8 % + 24.41 EUR/100 kg	7.5 % + 23.63 EUR/100 kg	7.3 % + 22.84 EUR/100 kg	7.0 % + 22.05 EUR/100 kg	6.8 % + 21.26 EUR/100 kg	6.5 % + 20.48 EUR/100 kg	6.3 % + 19.69 EUR/100 kg	6.0 % + 18.90 EUR/100 kg	6.0 % + 18.90 EUR/100 kg	6.0 % + 18.90 EUR/100 kg	6.0 % + 18.90 EUR/100 kg	6.0 % + 18.90 EUR/100 kg	6.0 % + 18.90 EUR/100 kg	6.0 % + 18.90 EUR/100 kg	6.0 % + 18.90 EUR/100 kg	6.0 % + 18.90 EUR/100 kg
1806 10 30	-- Containing 65 % or more but less than 80 % by weight of sucrose (including invert sugar expressed as sucrose) or isoglucose expressed as sucrose	8.0 % + 31.40 EUR/100kg	R7 (-25 %)	S	7.8 % + 30.42 EUR/100 kg	7.5 % + 29.44 EUR/100 kg	7.3 % + 28.46 EUR/100 kg	7.0 % + 27.48 EUR/100 kg	6.8 % + 26.49 EUR/100 kg	6.5 % + 25.51 EUR/100 kg	6.3 % + 24.53 EUR/100 kg	6.0 % + 23.55 EUR/100 kg	6.0 % + 23.55 EUR/100 kg	6.0 % + 23.55 EUR/100 kg	6.0 % + 23.55 EUR/100 kg	6.0 % + 23.55 EUR/100 kg	6.0 % + 23.55 EUR/100 kg	6.0 % + 23.55 EUR/100 kg	6.0 % + 23.55 EUR/100 kg	6.0 % + 23.55 EUR/100 kg
1806 10 90	-- Containing 80 % or more by weight of sucrose (including invert sugar expressed as sucrose) or isoglucose expressed as sucrose	8.0 % + 41.90 EUR/100 kg	R7 (-25 %)	S	7.8 % + 40.59 EUR/100 kg	7.5 % + 39.28 EUR/100 kg	7.3 % + 37.97 EUR/100 kg	7.0 % + 36.66 EUR/100 kg	6.8 % + 35.35 EUR/100 kg	6.5 % + 34.04 EUR/100 kg	6.3 % + 32.73 EUR/100 kg	6.0 % + 31.43 EUR/100 kg	6.0 % + 31.43 EUR/100 kg	6.0 % + 31.43 EUR/100 kg	6.0 % + 31.43 EUR/100 kg	6.0 % + 31.43 EUR/100 kg	6.0 % + 31.43 EUR/100 kg	6.0 % + 31.43 EUR/100 kg	6.0 % + 31.43 EUR/100 kg	6.0 % + 31.43 EUR/100 kg

CN 2017	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	As from 16th year
19	CHAPTER 19 - PREPARATIONS OF CEREALS, FLOUR, STARCH OR MILK; PASTRYCOOKS' PRODUCTS																			
1901	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 0401 to 0404, not containing cocoa or containing less than 5 % by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included																			

CN 2017	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	As from 16th year
1901 10 00	- Preparations suitable for infants or young children, put up for retail sale	7.6 % + EA	R10 (-66 %)		7.1 % + 0.940 EA	6.7 % + 0.880 EA	6.2 % + 0.820 EA	5.8 % + 0.760 EA	5.3 % + 0.700 EA	4.9 % + 0.640 EA	4.4 % + 0.580 EA	4.0 % + 0.520 EA	3.5 % + 0.460 EA	3.0 % + 0.400 EA	2.6 % + 0.340 EA	2.6 % + 0.340 EA	2.6 % + 0.340 EA	2.6 % + 0.340 EA	2.6 % + 0.340 EA	2.6 % + 0.340 EA
1901 20 00	- Mixes and doughs for the preparation of bakers' wares of heading 1905	7.6 % + EA	R7 (-25 %)		7.4 % + 0.968 EA	7.1 % + 0.937 EA	6.9 % + 0.906 EA	6.7 % + 0.875 EA	6.4 % + 0.843 EA	6.2 % + 0.812 EA	5.9 % + 0.781 EA	5.7 % + 0.750 EA	5.7 % + 0.750 EA	5.7 % + 0.750 EA	5.7 % + 0.750 EA	5.7 % + 0.750 EA	5.7 % + 0.750 EA	5.7 % + 0.750 EA	5.7 % + 0.750 EA	5.7 % + 0.750 EA
1901 90	- Other																			
	-- Other																			
1901 90 99	--- Other	7.6 % + EA	R10 (-25 %)	S	7.4 % + 0.977 EA	7.3 % + 0.954 EA	7.1 % + 0.931 EA	6.9 % + 0.909 EA	6.7 % + 0.886 EA	6.6 % + 0.863 EA	6.4 % + 0.840 EA	6.2 % + 0.818 EA	6.0 % + 0.796 EA	5.9 % + 0.772 EA	5.7 % + 0.750 EA	5.7 % + 0.750 EA	5.7 % + 0.750 EA	5.7 % + 0.750 EA	5.7 % + 0.750 EA	5.7 % + 0.750 EA

CN 2017	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	As from 16th year
1904	Prepared foods obtained by the swelling or roasting of cereals or cereal products (for example, corn flakes); cereals (other than maize (corn)) in grain form or in the form of flakes or other worked grains (except flour, groats and meal), pre-cooked or otherwise prepared, not elsewhere specified or included																			
1904 10	- Prepared foods obtained by the swelling or roasting of cereals or cereal products																			
1904 10 30	-- Obtained from rice		X																	
1904 10 90	-- Other	5.1 % + 33.60 EUR/100 kg	R7 (-50 %)	S	4.8 % + 31.50 EUR/100 kg	4.5 % + 29.40 EUR/100 kg	4.1 % + 27.30 EUR/100 kg	3.8 % + 25.20 EUR/100 kg	3.5 % + 23.10 EUR/100 kg	3.2 % + 21.00 EUR/100 kg	2.9 % + 18.90 EUR/100 kg	2.6 % + 16.80 EUR/100 kg	2.6 % + 16.80 EUR/100 kg	2.6 % + 16.80 EUR/100 kg	2.6 % + 16.80 EUR/100 kg	2.6 % + 16.80 EUR/100 kg	2.6 % + 16.80 EUR/100 kg	2.6 % + 16.80 EUR/100 kg	2.6 % + 16.80 EUR/100 kg	2.6 % + 16.80 EUR/100 kg
1904 20	- Prepared foods obtained from unroasted cereal flakes or from mixtures of unroasted cereal flakes and roasted cereal flakes or swelled cereals																			

CN 2017	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	As from 16th year
	-- Other																			
1904 20 95	--- Obtained from rice		X																	
1904 20 99	--- Other	5.1 % + 33.60 EUR/ 100 kg	R7 (-50 %)	S	4.8 % + 31.50 EUR/ 100 kg	4.5 % + 29.40 EUR/ 100 kg	4.1 % + 27.30 EUR/ 100 kg	3.8 % + 25.20 EUR/ 100 kg	3.5 % + 23.10 EUR/ 100 kg	3.2 % + 21.00 EUR/ 100 kg	2.9 % + 18.90 EUR/ 100 kg	2.6 % + 16.80 EUR/ 100 kg	2.6 % + 16.80 EUR/ 100 kg	2.6 % + 16.80 EUR/ 100 kg	2.6 % + 16.80 EUR/ 100 kg	2.6 % + 16.80 EUR/ 100 kg	2.6 % + 16.80 EUR/ 100 kg	2.6 % + 16.80 EUR/ 100 kg	2.6 % + 16.80 EUR/ 100 kg	2.6 % + 16.80 EUR/ 100 kg
1904 30 00	- Bulgur wheat	8.3 % + 25.70 EUR/ 100 kg	R10 (-25 %)	S	8.1 % + 25.12 EUR/ 100 kg	7.9 % + 24.53 EUR/ 100 kg	7.7 % + 23.95 EUR/ 100 kg	7.5 % + 23.36 EUR/ 100 kg	7.4 % + 22.78 EUR/ 100 kg	7.2 % + 22.20 EUR/ 100 kg	7.0 % + 21.61 EUR/ 100 kg	6.8 % + 21.03 EUR/ 100 kg	6.6 % + 20.44 EUR/ 100 kg	6.4 % + 19.86 EUR/ 100 kg	6.2 % + 19.28 EUR/ 100 kg	6.2 % + 19.28 EUR/ 100 kg	6.2 % + 19.28 EUR/ 100 kg	6.2 % + 19.28 EUR/ 100 kg	6.2 % + 19.28 EUR/ 100 kg	6.2 % + 19.28 EUR/ 100 kg
1904 90	- Other																			
1904 90 10	-- Obtained from rice		X																	
1904 90 80	-- Other	8.3 % + 25.70 EUR/ 100 kg	R10 (-25 %)	S	8.1 % + 25.12 EUR/ 100 kg	7.9 % + 24.53 EUR/ 100 kg	7.7 % + 23.95 EUR/ 100 kg	7.5 % + 23.36 EUR/ 100 kg	7.4 % + 22.78 EUR/ 100 kg	7.2 % + 22.20 EUR/ 100 kg	7.0 % + 21.61 EUR/ 100 kg	6.8 % + 21.03 EUR/ 100 kg	6.6 % + 20.44 EUR/ 100 kg	6.4 % + 19.86 EUR/ 100 kg	6.2 % + 19.28 EUR/ 100 kg	6.2 % + 19.28 EUR/ 100 kg	6.2 % + 19.28 EUR/ 100 kg	6.2 % + 19.28 EUR/ 100 kg	6.2 % + 19.28 EUR/ 100 kg	6.2 % + 19.28 EUR/ 100 kg
20	CHAPTER 20 - PREPARATIONS OF VEGETABLES, FRUIT, NUTS OR OTHER PARTS OF PLANTS																			
2009	Fruit juices (including grape must) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter																			

CN 2017	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	As from 16th year
	- Grape juice (including grape must)																			
2009 61	-- Of a Brix value not exceeding 30																			
2009 61 10	--- Of a value exceeding €18 per 100 kg net weight	Entry price	Entry price		Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price
2009 69	-- Other																			
	--- Of a Brix value exceeding 67																			
2009 69 19	---- Other	Entry price	Entry price		Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price
	--- Of a Brix value exceeding 30 but not exceeding 67																			
	---- Of a value exceeding €18 per 100 kg net weight																			
2009 69 51	----- Concentrated	Entry price	Entry price		Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price
2009 69 59	----- Other	Entry price	Entry price		Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price

CN 2017	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	As from 16th year
21	CHAPTER 21 - MISCELLANEOUS EDIBLE PREPARATIONS																			
2101	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 12	-- Preparations with a basis of these extracts, essences or concentrates or with a basis of coffee																			
2101 12 92	--- Preparations with a basis of these extracts, essences or concentrates of coffee	11.5 %	R5 (-50 %)	S	10.5 %	9.6 %	8.6 %	7.7 %	6.7 %	5.8 %	5.8 %	5.8 %	5.8 %	5.8 %	5.8 %	5.8 %	5.8 %	5.8 %	5.8 %	5.8 %
2101 12 98	--- Other	9.0 % + EA	R10 (-50 %)	S	8.6 % + 0.954 EA	8.2 % + 0.909 EA	7.8 % + 0.863 EA	7.4 % + 0.818 EA	7.0 % + 0.772 EA	6.5 % + 0.727 EA	6.1 % + 0.681 EA	5.7 % + 0.636 EA	5.3 % + 0.590 EA	4.9 % + 0.545 EA	4.5 % + 0.500 EA	4.5 % + 0.500 EA	4.5 % + 0.500 EA	4.5 % + 0.500 EA	4.5 % + 0.500 EA	4.5 % + 0.500 EA

CN 2017	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	As from 16th year
2101 20	- Extracts, essences and concentrates, of tea or maté, and preparations with a basis of these extracts, essences or concentrates, or with a basis of tea or maté																			
	-- Preparations																			
2101 20 98	--- Other	6.5 % + EA	R10 (-50 %)	S	6.2 % + 0.954 EA	5.9 % + 0.909 EA	5.6 % + 0.863 EA	5.3 % + 0.818 EA	5.0 % + 0.772 EA	4.7 % + 0.727 EA	4.4 % + 0.681 EA	4.1 % + 0.636 EA	3.8 % + 0.590 EA	3.5 % + 0.545 EA	3.3 % + 0.500 EA	3.3 % + 0.500 EA	3.3 % + 0.500 EA	3.3 % + 0.500 EA	3.3 % + 0.500 EA	3.3 % + 0.500 EA
2105 00	Ice cream and other edible ice, whether or not containing cocoa																			
	- Containing by weight of milkfats																			
2105 00 91	-- 3 % or more but less than 7 %	8.0 % + 38.50 EUR/ 100 kg MAX 18.1 % + 7.00 EUR/ 100 kg	R5 (-70 %)	S	7.1 % + 34.01 EUR/ 100 kg MAX 16.0 % + 6.18 EUR/ 100 kg	6.1 % + 29.52 EUR/ 100 kg MAX 13.9 % + 5.37 EUR/ 100 kg	5.2 % + 25.03 EUR/ 100 kg MAX 11.8 % + 4.55 EUR/ 100 kg	4.3 % + 20.53 EUR/ 100 kg MAX 9.7 % + 3.73 EUR/ 100 kg	3.3 % + 16.04 EUR/ 100 kg MAX 7.5 % + 2.92 EUR/ 100 kg	2.4 % + 11.55 EUR/ 100 kg MAX 5.4 % + 2.10 EUR/ 100 kg	2.4 % + 11.55 EUR/ 100 kg MAX 5.4 % + 2.10 EUR/ 100 kg	2.4 % + 11.55 EUR/ 100 kg MAX 5.4 % + 2.10 EUR/ 100 kg	2.4 % + 11.55 EUR/ 100 kg MAX 5.4 % + 2.10 EUR/ 100 kg	2.4 % + 11.55 EUR/ 100 kg MAX 5.4 % + 2.10 EUR/ 100 kg	2.4 % + 11.55 EUR/ 100 kg MAX 5.4 % + 2.10 EUR/ 100 kg	2.4 % + 11.55 EUR/ 100 kg MAX 5.4 % + 2.10 EUR/ 100 kg	2.4 % + 11.55 EUR/ 100 kg MAX 5.4 % + 2.10 EUR/ 100 kg	2.4 % + 11.55 EUR/ 100 kg MAX 5.4 % + 2.10 EUR/ 100 kg	2.4 % + 11.55 EUR/ 100 kg MAX 5.4 % + 2.10 EUR/ 100 kg	2.4 % + 11.55 EUR/ 100 kg MAX 5.4 % + 2.10 EUR/ 100 kg

CN 2017	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	As from 16th year
2105 00 99	-- 7 % or more	7.9 % + 54.00 EUR/ 100 kg MAX 17.8 % + 6.90 EUR/ 100 kg	R5 (-70 %)	S	7.0 % + 47.70 EUR/ 100 kg MAX 15.7 % + 6.10 EUR/ 100 kg	6.1 % + 41.40 EUR/ 100 kg MAX 13.6 % + 5.29 EUR/ 100 kg	5.1 % + 35.10 EUR/ 100 kg MAX 11.6 % + 4.49 EUR/ 100 kg	4.2 % + 28.80 EUR/ 100 kg MAX 9.5 % + 3.68 EUR/ 100 kg	3.3 % + 22.50 EUR/ 100 kg MAX 7.4 % + 2.88 EUR/ 100 kg	2.4 % + 16.20 EUR/ 100 kg MAX 5.3 % + 2.07 EUR/ 100 kg	2.4 % + 16.20 EUR/ 100 kg MAX 5.3 % + 2.07 EUR/ 100 kg	2.4 % + 16.20 EUR/ 100 kg MAX 5.3 % + 2.07 EUR/ 100 kg	2.4 % + 16.20 EUR/ 100 kg MAX 5.3 % + 2.07 EUR/ 100 kg	2.4 % + 16.20 EUR/ 100 kg MAX 5.3 % + 2.07 EUR/ 100 kg	2.4 % + 16.20 EUR/ 100 kg MAX 5.3 % + 2.07 EUR/ 100 kg	2.4 % + 16.20 EUR/ 100 kg MAX 5.3 % + 2.07 EUR/ 100 kg	2.4 % + 16.20 EUR/ 100 kg MAX 5.3 % + 2.07 EUR/ 100 kg	2.4 % + 16.20 EUR/ 100 kg MAX 5.3 % + 2.07 EUR/ 100 kg	2.4 % + 16.20 EUR/ 100 kg MAX 5.3 % + 2.07 EUR/ 100 kg	2.4 % + 16.20 EUR/ 100 kg MAX 5.3 % + 2.07 EUR/ 100 kg
2106	Food preparations not elsewhere specified or included																			
2106 10	- Protein concentrates and textured protein substances																			
2106 10 80	-- Other	0.0 % + EA	R7 (-70 %)	S	0.0 % + 0.912 EA	0.0 % + 0.825 EA	0.0 % + 0.737 EA	0.0 % + 0.650 EA	0.0 % + 0.562 EA	0.0 % + 0.475 EA	0.0 % + 0.387 EA	0.0 % + 0.300 EA	0.0 % + 0.300 EA	0.0 % + 0.300 EA	0.0 % + 0.300 EA	0.0 % + 0.300 EA	0.0 % + 0.300 EA	0.0 % + 0.300 EA	0.0 % + 0.300 EA	0.0 % + 0.300 EA
2106 90	- Other																			
	-- Other																			
2106 90 98	--- Other	9.0 % + EA	R5 (-50 %)	S	8.3 % + 0.916 EA	7.5 % + 0.833 EA	6.8 % + 0.750 EA	6 % + 0.666 EA	5.3 % + 0.583 EA	4.5 % + 0.500 EA	4.5 % + 0.500 EA	4.5 % + 0.500 EA	4.5 % + 0.500 EA	4.5 % + 0.500 EA	4.5 % + 0.500 EA	4.5 % + 0.500 EA	4.5 % + 0.500 EA	4.5 % + 0.500 EA	4.5 % + 0.500 EA	4.5 % + 0.500 EA

CN 2017	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	As from 16th year
22	CHAPTER 22 - BEVERAGES, SPIRITS AND VINEGAR																			
2204	Wine of fresh grapes, including fortified wines; grape must other than that of heading 2009																			
2204 30	- Other grape must																			
	-- Other																			
	--- Of a density of 1.33 g/cm ³ or less at 20 °C and of an actual alcoholic strength by volume not exceeding 1 % vol																			
2204 30 92	---- Concentrated	Entry price	Entry price		Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price
2204 30 94	---- Other	Entry price	Entry price		Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price
	--- Other																			
2204 30 96	---- Concentrated	Entry price	Entry price		Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price
2204 30 98	---- Other	Entry price	Entry price		Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price	Entry price

CN 2017	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	As from 16th year
23	CHAPTER 23 - RESIDUES AND WASTE FROM THE FOOD INDUSTRIES; PREPARED ANIMAL FODDER																			
2309	Preparations of a kind used in animal feeding																			
2309 90	- Other																			
2309 90 10	-- Fish or marine mammal solubles	3.8 %	B7	S	3.3 %	2.9 %	2.4 %	1.9 %	1.4 %	1.0 %	0.5 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
VI	SECTION VI - PRODUCTS OF THE CHEMICAL OR ALLIED INDUSTRIES																			
29	CHAPTER 29 - ORGANIC CHEMICALS																			
	X. ORGANO-INORGANIC COMPOUNDS, HETEROCYCLIC COMPOUNDS, NUCLEIC ACIDS AND THEIR SALTS, AND SULPHONAMIDES																			
2933	Heterocyclic compounds with nitrogen hetero-atom(s) only																			
	- Other																			
2933 92 00	-- Azinphos-methyl (ISO)	6.5 %	B3		4.9 %	3.3 %	1.6 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
2933 99	-- Other																			
2933 99 80	--- Other	6.5 %	B3		4.9 %	3.3 %	1.6 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
2934	Nucleic acids and their salts, whether or not chemically defined; other heterocyclic compounds																			
	- Other																			
2934 99	-- Other																			
2934 99 90	--- Other	6.5 %	B3		4.9 %	3.3 %	1.6 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %

CN 2017	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	As from 16th year
32	CHAPTER 32 - TANNING OR DYEING EXTRACTS; TANNINS AND THEIR DERIVATIVES; DYES, PIGMENTS AND OTHER COLOURING MATTER; PAINTS AND VARNISHES; PUTTY AND OTHER MASTICS; INKS																			
3215	Printing ink, writing or drawing ink and other inks, whether or not concentrated or solid																			
	- Printing ink																			
3215 19	-- Other																			
3215 19 90	--- Other	6.5 %	B3		4.9 %	3.3 %	1.6 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
3215 90	- Other																			
3215 90 70	-- Other	6.5 %	B7		5.7 %	4.9 %	4.1 %	3.3 %	2.4 %	1.6 %	0.8 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
VII	SECTION VII - PLASTICS AND ARTICLES THEREOF; RUBBER AND ARTICLES THEREOF																			
39	CHAPTER 39 - PLASTICS AND ARTICLES THEREOF																			
	II. WASTE, PARINGS AND SCRAP; SEMI-MANUFACTURES; ARTICLES																			
3923	Articles for the conveyance or packing of goods, of plastics; stoppers, lids, caps and other closures, of plastics																			
3923 10	- Boxes, cases, crates and similar articles																			
3923 10 90	-- Other	6.5 %	B10		5.9 %	5.3 %	4.7 %	4.1 %	3.5 %	3.0 %	2.4 %	1.8 %	1.2 %	0.6 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %

CN 2017	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	As from 16th year
	- Sacks and bags (including cones)																			
3923 21 00	-- Of polymers of ethylene	6.5 %	B10		5.9 %	5.3 %	4.7 %	4.1 %	3.5 %	3.0 %	2.4 %	1.8 %	1.2 %	0.6 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
3926	Other articles of plastics and articles of other materials of headings 3901 to 3914																			
3926 90	- Other																			
	-- Other																			
3926 90 97	--- Other	6.5 %	B7		5.7 %	4.9 %	4.1 %	3.3 %	2.4 %	1.6 %	0.8 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
40	CHAPTER 40 - RUBBER AND ARTICLES THEREOF																			
4011	New pneumatic tyres, of rubber																			
4011 30 00	- Of a kind used on aircraft	4.5 %	B3		3.4 %	2.3 %	1.1 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
4011 40 00	- Of a kind used on motorcycles	4.5 %	B3		3.4 %	2.3 %	1.1 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
4011 80 00	- Of a kind used on construction, mining or industrial handling vehicles and machines	4.0 %	EU10		4.0 %	4.0 %	4.0 %	4.0 %	4.0 %	4.0 %	4.0 %	3.0 %	2.0 %	1.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
4011 90 00	- Other	4.0 %	B3		3.0 %	2.0 %	1.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %

CN 2017	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	As from 16th year
XII	SECTION XII - FOOTWEAR, HEADGEAR, UMBRELLAS, SUN UMBRELLAS, WALKING STICKS, SEAT-STICKS, WHIPS, RIDING-CROPS AND PARTS THEREOF; PREPARED FEATHERS AND ARTICLES MADE THEREWITH; ARTIFICIAL FLOWERS; ARTICLES OF HUMAN HAIR																			
64	CHAPTER 64 - FOOTWEAR, GAITERS AND THE LIKE; PARTS OF SUCH ARTICLES																			
6402	Other footwear with outer soles and uppers of rubber or plastics																			
	- Other footwear																			
6402 99	-- Other																			
6402 99 05	--- Incorporating a protective metal toecap	17.0 %	B10		15.5 %	13.9 %	12.4 %	10.8 %	9.3 %	7.7 %	6.2 %	4.6 %	3.1 %	1.5 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
	--- Other																			
6402 99 10	---- With uppers of rubber	16.8 %	B10		15.3 %	13.7 %	12.2 %	10.7 %	9.2 %	7.6 %	6.1 %	4.6 %	3.1 %	1.5 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
	---- With uppers of plastics																			
	----- Footwear with a vamp made of straps or which has one or several pieces cut out																			
6402 99 31	----- With sole and heel combined having a height of more than 3 cm	16.8 %	B10		15.3 %	13.7 %	12.2 %	10.7 %	9.2 %	7.6 %	6.1 %	4.6 %	3.1 %	1.5 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
6402 99 39	----- Other	16.8 %	B10		15.3 %	13.7 %	12.2 %	10.7 %	9.2 %	7.6 %	6.1 %	4.6 %	3.1 %	1.5 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
6402 99 50	----- Slippers and other indoor footwear	16.8 %	B10		15.3 %	13.7 %	12.2 %	10.7 %	9.2 %	7.6 %	6.1 %	4.6 %	3.1 %	1.5 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %

CN 2017	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	As from 16th year
	----- Other, with insoles of a length																			
6402 99 91	----- Of less than 24 cm	16.8 %	B10		15.3 %	13.7 %	12.2 %	10.7 %	9.2 %	7.6 %	6.1 %	4.6 %	3.1 %	1.5 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
	----- Of 24 cm or more																			
6402 99 93	----- Footwear which cannot be identified as men's or women's footwear	16.8 %	B10		15.3 %	13.7 %	12.2 %	10.7 %	9.2 %	7.6 %	6.1 %	4.6 %	3.1 %	1.5 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
	----- Other																			
6402 99 96	----- For men	16.8 %	B10		15.3 %	13.7 %	12.2 %	10.7 %	9.2 %	7.6 %	6.1 %	4.6 %	3.1 %	1.5 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
6402 99 98	----- For women	16.8 %	B10		15.3 %	13.7 %	12.2 %	10.7 %	9.2 %	7.6 %	6.1 %	4.6 %	3.1 %	1.5 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
6404	Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of textile materials																			
	- Footwear with outer soles of rubber or plastics																			
6404 19	-- Other																			
6404 19 10	--- Slippers and other indoor footwear	16.9 %	B10		15.4 %	13.8 %	12.3 %	10.8 %	9.2 %	7.7 %	6.1 %	4.6 %	3.1 %	1.5 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
6404 19 90	--- Other	16.9 %	B10		15.4 %	13.8 %	12.3 %	10.8 %	9.2 %	7.7 %	6.1 %	4.6 %	3.1 %	1.5 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %

CN 2017	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	As from 16th year
6404 20	- Footwear with outer soles of leather or composition leather																			
6404 20 10	-- Slippers and other indoor footwear	17.0 %	B10		15.5 %	13.9 %	12.4 %	10.8 %	9.3 %	7.7 %	6.2 %	4.6 %	3.1 %	1.5 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
6404 20 90	-- Other	17.0 %	B10		15.5 %	13.9 %	12.4 %	10.8 %	9.3 %	7.7 %	6.2 %	4.6 %	3.1 %	1.5 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
6405	Other footwear																			
6405 90	- Other																			
6405 90 10	-- With outer soles of rubber, plastics, leather or composition leather	17.0 %	B10		15.5 %	13.9 %	12.4 %	10.8 %	9.3 %	7.7 %	6.2 %	4.6 %	3.1 %	1.5 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
XIII	SECTION XIII - ARTICLES OF STONE, PLASTER, CEMENT, ASBESTOS, MICA OR SIMILAR MATERIALS; CERAMIC PRODUCTS; GLASS AND GLASSWARE																			
69	CHAPTER 69 - CERAMIC PRODUCTS																			
	I. GOODS OF SILICEOUS FOSSIL MEALS OR OF SIMILAR SILICEOUS EARTHS, AND REFRACTORY GOODS																			
6903	Other refractory ceramic goods (for example, retorts, crucibles, muffles, nozzles, plugs, supports, cupels, tubes, pipes, sheaths and rods), other than those of siliceous fossil meals or of similar siliceous earths																			
6903 90	- Other																			
6903 90 90	-- Other	5.0 %	B3		3.8 %	2.5 %	1.3 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %

CN 2017	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	As from 16th year
70	CHAPTER 70 - GLASS AND GLASSWARE																			
7002	Glass in balls (other than microspheres of heading 7018), rods or tubes, unworked																			
7002 20	- Rods																			
7002 20 10	-- Of optical glass	3.0 %	B3		2.3 %	1.5 %	0.8 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
7002 20 90	-- Other	3.0 %	B3		2.3 %	1.5 %	0.8 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
7019	Glass fibres (including glass wool) and articles thereof (for example, yarn, woven fabrics)																			
	- Slivers, rovings, yarn and chopped strands																			
7019 19	-- Other																			
7019 19 10	--- Of filaments	7.0 %	B5		5.8 %	4.7 %	3.5 %	2.3 %	1.2 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
XV	SECTION XV - BASE METALS AND ARTICLES OF BASE METAL																			
76	CHAPTER 76 - ALUMINIUM AND ARTICLES THEREOF																			
7604	Aluminium bars, rods and profiles																			

CN 2017	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	As from 16th year
	- Of aluminium alloys																			
7604 29	-- Other																			
7604 29 90	--- Profiles	7.5 %	B5		6.3 %	5.0 %	3.8 %	2.5 %	1.3 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
7607	Aluminium foil (whether or not printed or backed with paper, paperboard, plastics or similar backing materials) of a thickness (excluding any backing) not exceeding 0.2 mm																			
	- Not backed																			
7607 11	-- Rolled but not further worked																			
7607 11 90	--- Of a thickness of not less than 0.021 mm but not more than 0.2 mm	7.5 %	B5		6.3 %	5.0 %	3.8 %	2.5 %	1.3 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
7607 19	-- Other																			
7607 19 90	--- Of a thickness of not less than 0.021 mm but not more than 0.2 mm	7.5 %	B5		6.3 %	5.0 %	3.8 %	2.5 %	1.3 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %

CN 2017	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	As from 16th year
7614	Stranded wire, cables, plaited bands and the like, of aluminium, not electrically insulated																			
7614 10 00	- With steel core	6.0 %	B5		5.0 %	4.0 %	3.0 %	2.0 %	1.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
7616	Other articles of aluminium																			
	- Other																			
7616 99	-- Other																			
7616 99 90	--- Other	6.0 %	B5		5.0 %	4.0 %	3.0 %	2.0 %	1.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
81	CHAPTER 81 - OTHER BASE METALS; CERMETS; ARTICLES THEREOF																			
8108	Titanium and articles thereof, including waste and scrap																			
8108 20 00	- Unwrought titanium; powders	5.0 %	B5		4.2 %	3.3 %	2.5 %	1.7 %	0.8 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
8108 90	- Other																			
8108 90 50	-- Plates, sheets, strip and foil	7.0 %	B5		5.8 %	4.7 %	3.5 %	2.3 %	1.2 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %

CN 2017	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	As from 16th year
82	CHAPTER 82 - TOOLS, IMPLEMENTS, CUTLERY, SPOONS AND FORKS, OF BASE METAL; PARTS THEREOF OF BASE METAL																			
8207	Interchangeable tools for hand tools, whether or not power-operated, or for machine tools (for example, for pressing, stamping, punching, tapping, threading, drilling, boring, broaching, milling, turning or screw driving), including dies for drawing or extruding metal, and rock-drilling or earth-boring tools																			
8207 30	- Tools for pressing, stamping or punching																			
8207 30 10	-- For working metal	2.7 %	B3		2.0 %	1.4 %	0.7 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
8211	Knives with cutting blades, serrated or not (including pruning knives), other than knives of heading 8208, and blades therefor																			

CN 2017	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	As from 16th year
	- Other																			
8211 92 00	-- Other knives having fixed blades	8.5 %	B5		7.1 %	5.7 %	4.3 %	2.8 %	1.4 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
8211 93 00	-- Knives having other than fixed blades	8.5 %	B5		7.1 %	5.7 %	4.3 %	2.8 %	1.4 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
XVI	SECTION XVI - MACHINERY AND MECHANICAL APPLIANCES; ELECTRICAL EQUIPMENT; PARTS THEREOF; SOUND RECORDERS AND REPRODUCERS, TELEVISION IMAGE AND SOUND RECORDERS AND REPRODUCERS, AND PARTS AND ACCESSORIES OF SUCH ARTICLES																			
84	CHAPTER 84 - NUCLEAR REACTORS, BOILERS, MACHINERY AND MECHANICAL APPLIANCES; PARTS THEREOF																			
8407	Spark-ignition reciprocating or rotary internal combustion piston engines																			
8407 90	- Other engines																			
	-- Of a cylinder capacity exceeding 250 cm ³																			
	--- Other																			
8407 90 90	---- Of a power exceeding 10 kW	4.2 %	B3		3.2 %	2.1 %	1.1 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %

CN 2017	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	As from 16th year
8408	Compression-ignition internal combustion piston engines (diesel or semi-diesel engines)																			
8408 20	- Engines of a kind used for the propulsion of vehicles of Chapter 87																			
8408 20 10	-- For the industrial assembly of: pedestrian-controlled tractors of subheading 8701 10; motor vehicles of heading 8703; motor vehicles of heading 8704 with an engine of a cylinder capacity of less than 2,500 cm ³ ; motor vehicles of heading 8705	2.7 %	B3		2.0 %	1.4 %	0.7 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
8408 90	- Other engines																			
	-- Other																			
	--- New, of a power																			
8408 90 41	---- Not exceeding 15 kW	4.2 %	B3		3.2 %	2.1 %	1.1 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
8408 90 43	---- Exceeding 15 kW but not exceeding 30 kW	4.2 %	B3		3.2 %	2.1 %	1.1 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %

CN 2017	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	As from 16th year
8408 90 45	---- Exceeding 30 kW but not exceeding 50 kW	4.2 %	B3		3.2 %	2.1 %	1.1 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
8408 90 47	---- Exceeding 50 kW but not exceeding 100 kW	4.2 %	B3		3.2 %	2.1 %	1.1 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
8408 90 61	---- Exceeding 100 kW but not exceeding 200 kW	4.2 %	B3		3.2 %	2.1 %	1.1 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
8411	Turbojets, turbopropellers and other gas turbines																			
	- Turbojets																			
8411 12	-- Of a thrust exceeding 25 kN																			
8411 12 80	--- Of a thrust exceeding 132 kN	2.7 %	B3		2.0 %	1.4 %	0.7 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
	- Other gas turbines																			
8411 82	-- Of a power exceeding 5,000 kW																			
8411 82 80	--- Of a power exceeding 50,000 kW	4.1 %	B3		3.1 %	2.1 %	1.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %

CN 2017	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	As from 16th year
	- Parts																			
8411 91 00	-- Of turbojets or turbopropellers	2.7 %	B3		2.0 %	1.4 %	0.7 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
8411 99 00	-- Other	4.1 %	B3		3.1 %	2.1 %	1.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
8412	Other engines and motors																			
	- Hydraulic power engines and motors																			
8412 29	-- Other																			
	--- Other																			
8412 29 81	---- Hydraulic fluid power motors	4.2 %	B3		3.2 %	2.1 %	1.1 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
	- Pneumatic power engines and motors																			
8412 31 00	-- Linear acting (cylinders)	4.2 %	B3		3.2 %	2.1 %	1.1 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %

CN 2017	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	As from 16th year
8415	Air-conditioning machines, comprising a motor-driven fan and elements for changing the temperature and humidity, including those machines in which the humidity cannot be separately regulated																			
8415 10	- Of a kind designed to be fixed to a window, wall, ceiling or floor, self-contained or "split-system"																			
8415 10 90	-- Split-system	2.5 %	B3		1.9 %	1.3 %	0.6 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
	- Other																			
8415 81 00	-- Incorporating a refrigerating unit and a valve for reversal of the cooling/heat cycle (reversible heat pumps)	2.7 %	B3		2.0 %	1.4 %	0.7 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
8427	Fork-lift trucks; other works trucks fitted with lifting or handling equipment																			

CN 2017	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	As from 16th year
8427 20	- Other self-propelled trucks																			
	-- With a lifting height of 1 m or more																			
8427 20 19	--- Other	4.5 %	B3		3.4 %	2.3 %	1.1 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
8431	Parts suitable for use solely or principally with the machinery of headings 8425 to 8430																			
8431 20 00	- Of machinery of heading 8427	4.0 %	B3		3.0 %	2.0 %	1.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
8456	Machine tools for working any material by removal of material, by laser or other light or photon beam, ultrasonic, electrodischarge, electrochemical, electron beam, ionic-beam or plasma arc processes; water-jet cutting machines																			
8456 30	- Operated by electrodischarge processes																			
	-- Numerically controlled																			
8456 30 11	--- Wire-cut	3.5 %	B3		2.6 %	1.8 %	0.9 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %

CN 2017	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	As from 16th year
8458	Lathes (including turning centres) for removing metal																			
	- Horizontal lathes																			
8458 11	-- Numerically controlled																			
8458 11 20	--- Turning centres	2.7 %	B3		2.0 %	1.4 %	0.7 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
	--- Automatic lathes																			
8458 11 41	---- Single spindle	2.7 %	B3		2.0 %	1.4 %	0.7 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
8458 11 49	---- Multi-spindle	2.7 %	B3		2.0 %	1.4 %	0.7 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
8458 11 80	--- Other	2.7 %	B3		2.0 %	1.4 %	0.7 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
8482	Ball or roller bearings																			
8482 10	- Ball bearings																			
8482 10 10	-- With greatest external diameter not exceeding 30 mm	8.0 %	B7		7.0 %	6.0 %	5.0 %	4.0 %	3.0 %	2.0 %	1.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
8482 10 90	-- Other	8.0 %	B7		7.0 %	6.0 %	5.0 %	4.0 %	3.0 %	2.0 %	1.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %

CN 2017	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	As from 16th year
8482 20 00	- Tapered roller bearings, including cone and tapered roller assemblies	8.0 %	B7		7.0 %	6.0 %	5.0 %	4.0 %	3.0 %	2.0 %	1.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
8482 30 00	- Spherical roller bearings	8.0 %	B5		6.7 %	5.3 %	4.0 %	2.7 %	1.3 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
8482 40 00	- Needle roller bearings	8.0 %	B7		7.0 %	6.0 %	5.0 %	4.0 %	3.0 %	2.0 %	1.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
8482 50 00	- Other cylindrical roller bearings	8.0 %	B7		7.0 %	6.0 %	5.0 %	4.0 %	3.0 %	2.0 %	1.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
8482 80 00	- Other, including combined ball/roller bearings	8.0 %	B5		6.7 %	5.3 %	4.0 %	2.7 %	1.3 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
	- Parts																			
8482 91	-- Balls, needles and rollers																			
8482 91 90	--- Other	7.7 %	B5		6.4 %	5.1 %	3.9 %	2.6 %	1.3 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
8482 99 00	-- Other	8.0 %	B5		6.7 %	5.3 %	4.0 %	2.7 %	1.3 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %

CN 2017	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	As from 16th year
8483	Transmission shafts (including cam shafts and crank shafts) and cranks; bearing housings and plain shaft bearings; gears and gearing; ball or roller screws; gear boxes and other speed changers, including torque converters; flywheels and pulleys, including pulley blocks; clutches and shaft couplings (including universal joints)																			
8483 10	- Transmission shafts (including cam shafts and crank shafts) and cranks																			
	-- Cranks and crank shafts																			
8483 10 21	--- Of cast iron or cast steel	4.0 %	B5		3.3 %	2.7 %	2.0 %	1.3 %	0.7 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
8483 10 25	--- Of open-die forged steel	4.0 %	B5		3.3 %	2.7 %	2.0 %	1.3 %	0.7 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
8483 10 29	--- Other	4.0 %	B5		3.3 %	2.7 %	2.0 %	1.3 %	0.7 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
8483 10 50	-- Articulated shafts	4.0 %	B5		3.3 %	2.7 %	2.0 %	1.3 %	0.7 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %

CN 2017	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	As from 16th year
8483 20 00	- Bearing housings, incorporating ball or roller bearings	6.0 %	B5		5.0 %	4.0 %	3.0 %	2.0 %	1.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
85	CHAPTER 85 - ELECTRICAL MACHINERY AND EQUIPMENT AND PARTS THEREOF; SOUND RECORDERS AND REPRODUCERS, TELEVISION IMAGE AND SOUND RECORDERS AND REPRODUCERS, AND PARTS AND ACCESSORIES OF SUCH ARTICLES																			
8501	Electric motors and generators (excluding generating sets)																			
	- Other DC motors; DC generators																			
8501 32 00	-- Of an output exceeding 750 W but not exceeding 75 kW	2.7 %	B3		2.0 %	1.4 %	0.7 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
8504	Electrical transformers, static converters (for example, rectifiers) and inductors																			
	- Other transformers																			
8504 32 00	-- Having a power handling capacity exceeding 1 kVA but not exceeding 16 kVA	3.7 %	B3		2.8 %	1.9 %	0.9 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
8504 33 00	-- Having a power handling capacity exceeding 16 kVA but not exceeding 500 kVA	3.7 %	B3		2.8 %	1.9 %	0.9 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %

CN 2017	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	As from 16th year
8506	Primary cells and primary batteries																			
8506 10	- Manganese dioxide																			
	-- Alkaline																			
8506 10 11	--- Cylindrical cells	4.7 %	B3		3.5 %	2.4 %	1.2 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
8506 10 18	--- Other	4.7 %	B3		3.5 %	2.4 %	1.2 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
8506 40 00	- Silver oxide	4.7 %	B3		3.5 %	2.4 %	1.2 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
8506 50	- Lithium																			
8506 50 10	-- Cylindrical cells	4.7 %	B3		3.5 %	2.4 %	1.2 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
8506 50 30	-- Button cells	4.7 %	B3		3.5 %	2.4 %	1.2 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
8506 50 90	-- Other	4.7 %	B3		3.5 %	2.4 %	1.2 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
8506 80	- Other primary cells and primary batteries																			
8506 80 80	-- Other	4.7 %	B3		3.5 %	2.4 %	1.2 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
8506 90 00	- Parts	4.7 %	B3		3.5 %	2.4 %	1.2 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
8507	Electric accumulators, including separators therefor, whether or not rectangular (including square)																			

CN 2017	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	As from 16th year
8507 20	- Other lead-acid accumulators																			
8507 20 80	-- Other	3.7 %	B7		3.2 %	2.8 %	2.3 %	1.9 %	1.4 %	0.9 %	0.5 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
8513	Portable electric lamps designed to function by their own source of energy (for example, dry batteries, accumulators, magnetos), other than lighting equipment of heading 8512																			
8513 10 00	- Lamps	5.7 %	B3		4.3 %	2.9 %	1.4 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
8513 90 00	- Parts	5.7 %	B3		4.3 %	2.9 %	1.4 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
8519	Sound recording or sound reproducing apparatus																			
8519 20	- Apparatus operated by coins, banknotes, bank cards, tokens or by other means of payment																			
	-- Other																			
8519 20 91	--- With laser reading system	9.5 %	B5		7.9 %	6.3 %	4.8 %	3.2 %	1.6 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %

CN 2017	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	As from 16th year
8527	Reception apparatus for radio-broadcasting, whether or not combined, in the same housing, with sound recording or reproducing apparatus or a clock																			
	- Radio-broadcast receivers not capable of operating without an external source of power, of a kind used in motor vehicles																			
8527 21	-- Combined with sound recording or reproducing apparatus																			
	--- Other																			
8527 21 70	---- With laser reading system	14.0 %	B7		12.3 %	10.5 %	8.8 %	7.0 %	5.3 %	3.5 %	1.8 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
	---- Other																			
8527 21 92	----- Of the cassette-type with an analogue and digital reading system	14.0 %	B7		12.3 %	10.5 %	8.8 %	7.0 %	5.3 %	3.5 %	1.8 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
8527 21 98	----- Other	10.0 %	B7		8.8 %	7.5 %	6.3 %	5.0 %	3.8 %	2.5 %	1.3 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %

CN 2017	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	As from 16th year
8528	Monitors and projectors, not incorporating television reception apparatus; reception apparatus for television, whether or not incorporating radio-broadcast receivers or sound or video recording or reproducing apparatus																			
	- Other monitors																			
8528 59 00	-- Other	14.0 %	B10		12.7 %	11.5 %	10.2 %	8.9 %	7.6 %	6.4 %	5.1 %	3.8 %	2.5 %	1.3 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
	- Projectors																			
8528 69	-- Other																			
8528 69 80	--- Other	14.0 %	B10		12.7 %	11.5 %	10.2 %	8.9 %	7.6 %	6.4 %	5.1 %	3.8 %	2.5 %	1.3 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
8528 72	-- Other, colour																			
8528 72 10	--- Television projection equipment	14.0 %	B5		11.7 %	9.3 %	7.0 %	4.7 %	2.3 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
8528 72 20	--- Apparatus incorporating a video recorder or reproducer	14.0 %	B5		11.7 %	9.3 %	7.0 %	4.7 %	2.3 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %

CN 2017	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	As from 16th year
	--- Other																			
8528 72 30	---- With integral tube	14.0 %	B5		11.7 %	9.3 %	7.0 %	4.7 %	2.3 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
8528 72 40	---- With a screen of the liquid crystal display (LCD) technology	14.0 %	B5		11.7 %	9.3 %	7.0 %	4.7 %	2.3 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
8528 72 60	---- With a screen of the plasma display panel (PDP) technology	14.0 %	B5		11.7 %	9.3 %	7.0 %	4.7 %	2.3 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
8528 72 80	---- Other	14.0 %	B5		11.7 %	9.3 %	7.0 %	4.7 %	2.3 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
8537	Boards, panels, consoles, desks, cabinets and other bases, equipped with two or more apparatus of heading 8535 or 8536, for electric control or the distribution of electricity, including those incorporating instruments or apparatus of Chapter 90, and numerical control apparatus, other than switching apparatus of heading 8517																			
8537 10	- For a voltage not exceeding 1,000 V																			

CN 2017	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	As from 16th year
	-- Other																			
8537 10 91	--- Programmable memory controllers	2.1 %	B5		1.8 %	1.4 %	1.1 %	0.7 %	0.4 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
8537 10 98	--- Other	2.1 %	B5		1.8 %	1.4 %	1.1 %	0.7 %	0.4 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
8540	Thermionic, cold cathode or photocathode valves and tubes (for example, vacuum or vapour or gas filled valves and tubes, mercury arc rectifying valves and tubes, cathode ray tubes, television camera tubes)																			
	- Cathode ray television picture tubes, including video monitor cathode ray tubes																			
8540 11 00	-- Colour	14.0 %	B5		11.7 %	9.3 %	7.0 %	4.7 %	2.3 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
XVII	SECTION XVII - VEHICLES, AIRCRAFT, VESSELS AND ASSOCIATED TRANSPORT EQUIPMENT																			
86	CHAPTER 86 - RAILWAY OR TRAMWAY LOCOMOTIVES, ROLLING STOCK AND PARTS THEREOF; RAILWAY OR TRAMWAY TRACK FIXTURES AND FITTINGS AND PARTS THEREOF; MECHANICAL (INCLUDING ELECTROMECHANICAL) TRAFFIC SIGNALLING EQUIPMENT OF ALL KINDS																			
8601	Rail locomotives powered from an external source of electricity or by electric accumulators																			

CN 2017	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	As from 16th year
8601 10 00	- Powered from an external source of electricity	1.7 %	B12		1.6 %	1.4 %	1.3 %	1.2 %	1.0 %	0.9 %	0.8 %	0.7 %	0.5 %	0.4 %	0.3 %	0.1 %	0.0 %	0.0 %	0.0 %	0.0 %
8601 20 00	- Powered by electric accumulators	1.7 %	B12		1.6 %	1.4 %	1.3 %	1.2 %	1.0 %	0.9 %	0.8 %	0.7 %	0.5 %	0.4 %	0.3 %	0.1 %	0.0 %	0.0 %	0.0 %	0.0 %
8602	Other rail locomotives; locomotive tenders																			
8602 10 00	- Diesel-electric locomotives	1.7 %	B12		1.6 %	1.4 %	1.3 %	1.2 %	1.0 %	0.9 %	0.8 %	0.7 %	0.5 %	0.4 %	0.3 %	0.1 %	0.0 %	0.0 %	0.0 %	0.0 %
8602 90 00	- Other	1.7 %	B12		1.6 %	1.4 %	1.3 %	1.2 %	1.0 %	0.9 %	0.8 %	0.7 %	0.5 %	0.4 %	0.3 %	0.1 %	0.0 %	0.0 %	0.0 %	0.0 %
8603	Self-propelled railway or tramway coaches, vans and trucks, other than those of heading 8604																			
8603 10 00	- Powered from an external source of electricity	1.7 %	B12		1.6 %	1.4 %	1.3 %	1.2 %	1.0 %	0.9 %	0.8 %	0.7 %	0.5 %	0.4 %	0.3 %	0.1 %	0.0 %	0.0 %	0.0 %	0.0 %
8603 90 00	- Other	1.7 %	B12		1.6 %	1.4 %	1.3 %	1.2 %	1.0 %	0.9 %	0.8 %	0.7 %	0.5 %	0.4 %	0.3 %	0.1 %	0.0 %	0.0 %	0.0 %	0.0 %
8604 00 00	Railway or tramway maintenance or service vehicles, whether or not self-propelled (for example, workshops, cranes, ballast tampers, trackliners, testing coaches and track inspection vehicles)	1.7 %	B12		1.6 %	1.4 %	1.3 %	1.2 %	1.0 %	0.9 %	0.8 %	0.7 %	0.5 %	0.4 %	0.3 %	0.1 %	0.0 %	0.0 %	0.0 %	0.0 %

CN 2017	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	As from 16th year
8605 00 00	Railway or tramway passenger coaches, not self-propelled; luggage vans, post office coaches and other special purpose railway or tramway coaches, not self-propelled (excluding those of heading 8604)	1.7 %	B12		1.6 %	1.4 %	1.3 %	1.2 %	1.0 %	0.9 %	0.8 %	0.7 %	0.5 %	0.4 %	0.3 %	0.1 %	0.0 %	0.0 %	0.0 %	0.0 %
8606	Railway or tramway goods vans and wagons, not self-propelled																			
8606 10 00	- Tank wagons and the like	1.7 %	B12		1.6 %	1.4 %	1.3 %	1.2 %	1.0 %	0.9 %	0.8 %	0.7 %	0.5 %	0.4 %	0.3 %	0.1 %	0.0 %	0.0 %	0.0 %	0.0 %
8606 30 00	- Self-discharging vans and wagons, other than those of subheading 8606 10	1.7 %	B12		1.6 %	1.4 %	1.3 %	1.2 %	1.0 %	0.9 %	0.8 %	0.7 %	0.5 %	0.4 %	0.3 %	0.1 %	0.0 %	0.0 %	0.0 %	0.0 %
	- Other																			
8606 91	-- Covered and closed																			
8606 91 10	--- Specially designed for the transport of highly radioactive materials (<i>Euratom</i>)	1.7 %	B12		1.6 %	1.4 %	1.3 %	1.2 %	1.0 %	0.9 %	0.8 %	0.7 %	0.5 %	0.4 %	0.3 %	0.1 %	0.0 %	0.0 %	0.0 %	0.0 %
8606 91 80	--- Other	1.7 %	B12		1.6 %	1.4 %	1.3 %	1.2 %	1.0 %	0.9 %	0.8 %	0.7 %	0.5 %	0.4 %	0.3 %	0.1 %	0.0 %	0.0 %	0.0 %	0.0 %

CN 2017	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	As from 16th year
8606 92 00	-- Open, with non-removable sides of a height exceeding 60 cm	1.7 %	B12		1.6 %	1.4 %	1.3 %	1.2 %	1.0 %	0.9 %	0.8 %	0.7 %	0.5 %	0.4 %	0.3 %	0.1 %	0.0 %	0.0 %	0.0 %	0.0 %
8606 99 00	-- Other	1.7 %	B12		1.6 %	1.4 %	1.3 %	1.2 %	1.0 %	0.9 %	0.8 %	0.7 %	0.5 %	0.4 %	0.3 %	0.1 %	0.0 %	0.0 %	0.0 %	0.0 %
8607	Parts of railway or tramway locomotives or rolling stock																			
	- Bogies, bissel-bogies, axles and wheels, and parts thereof																			
8607 11 00	-- Driving bogies and bissel-bogies	1.7 %	B12		1.6 %	1.4 %	1.3 %	1.2 %	1.0 %	0.9 %	0.8 %	0.7 %	0.5 %	0.4 %	0.3 %	0.1 %	0.0 %	0.0 %	0.0 %	0.0 %
8607 12 00	-- Other bogies and bissel-bogies	1.7 %	B12		1.6 %	1.4 %	1.3 %	1.2 %	1.0 %	0.9 %	0.8 %	0.7 %	0.5 %	0.4 %	0.3 %	0.1 %	0.0 %	0.0 %	0.0 %	0.0 %
8607 19	-- Other, including parts																			
8607 19 10	--- Axles, assembled or not; wheels and parts thereof	2.7 %	B12		2.5 %	2.3 %	2.1 %	1.9 %	1.7 %	1.5 %	1.2 %	1.0 %	0.8 %	0.6 %	0.4 %	0.2 %	0.0 %	0.0 %	0.0 %	0.0 %
8607 19 90	--- Parts of bogies, bissel-bogies and the like	1.7 %	B12		1.6 %	1.4 %	1.3 %	1.2 %	1.0 %	0.9 %	0.8 %	0.7 %	0.5 %	0.4 %	0.3 %	0.1 %	0.0 %	0.0 %	0.0 %	0.0 %

CN 2017	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	As from 16th year
	- Brakes and parts thereof																			
8607 21	-- Air brakes and parts thereof																			
8607 21 10	--- Of cast iron or cast steel	1.7 %	B12		1.6 %	1.4 %	1.3 %	1.2 %	1.0 %	0.9 %	0.8 %	0.7 %	0.5 %	0.4 %	0.3 %	0.1 %	0.0 %	0.0 %	0.0 %	0.0 %
8607 21 90	--- Other	1.7 %	B12		1.6 %	1.4 %	1.3 %	1.2 %	1.0 %	0.9 %	0.8 %	0.7 %	0.5 %	0.4 %	0.3 %	0.1 %	0.0 %	0.0 %	0.0 %	0.0 %
8607 29 00	-- Other	1.7 %	B12		1.6 %	1.4 %	1.3 %	1.2 %	1.0 %	0.9 %	0.8 %	0.7 %	0.5 %	0.4 %	0.3 %	0.1 %	0.0 %	0.0 %	0.0 %	0.0 %
8607 30 00	- Hooks and other coupling devices, buffers, and parts thereof	1.7 %	B12		1.6 %	1.4 %	1.3 %	1.2 %	1.0 %	0.9 %	0.8 %	0.7 %	0.5 %	0.4 %	0.3 %	0.1 %	0.0 %	0.0 %	0.0 %	0.0 %
	- Other																			
8607 91	-- Of locomotives																			
8607 91 10	--- Axle-boxes and parts thereof	3.7 %	B12		3.4 %	3.1 %	2.8 %	2.6 %	2.3 %	2.0 %	1.7 %	1.4 %	1.1 %	0.9 %	0.6 %	0.3 %	0.0 %	0.0 %	0.0 %	0.0 %
8607 91 90	--- Other	1.7 %	B12		1.6 %	1.4 %	1.3 %	1.2 %	1.0 %	0.9 %	0.8 %	0.7 %	0.5 %	0.4 %	0.3 %	0.1 %	0.0 %	0.0 %	0.0 %	0.0 %
8607 99	-- Other																			
8607 99 10	--- Axle-boxes and parts thereof	3.7 %	B12		3.4 %	3.1 %	2.8 %	2.6 %	2.3 %	2.0 %	1.7 %	1.4 %	1.1 %	0.9 %	0.6 %	0.3 %	0.0 %	0.0 %	0.0 %	0.0 %
8607 99 80	--- Other	1.7 %	B12		1.6 %	1.4 %	1.3 %	1.2 %	1.0 %	0.9 %	0.8 %	0.7 %	0.5 %	0.4 %	0.3 %	0.1 %	0.0 %	0.0 %	0.0 %	0.0 %

CN 2017	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	As from 16th year
8608 00 00	Railway or tramway track fixtures and fittings; mechanical (including electromechanical) signalling, safety or traffic control equipment for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields; parts of the foregoing	1.7 %	B12		1.6 %	1.4 %	1.3 %	1.2 %	1.0 %	0.9 %	0.8 %	0.7 %	0.5 %	0.4 %	0.3 %	0.1 %	0.0 %	0.0 %	0.0 %	0.0 %
87	CHAPTER 87 - VEHICLES OTHER THAN RAILWAY OR TRAMWAY ROLLING STOCK, AND PARTS AND ACCESSORIES THEREOF																			
8701	Tractors (other than tractors of heading 8709)																			
8701 20	- Road tractors for semi-trailers																			
8701 20 10	-- New	16.0 %	B12		14.8 %	13.5 %	12.3 %	11.1 %	9.8 %	8.6 %	7.4 %	6.2 %	4.9 %	3.7 %	2.5 %	1.2 %	0.0 %	0.0 %	0.0 %	0.0 %
	- Other, of an engine power																			
8701 91	-- Not exceeding 18 kW																			
8701 91 90	--- Other	7.0 %	B12		6.5 %	5.9 %	5.4 %	4.8 %	4.3 %	3.8 %	3.2 %	2.7 %	2.2 %	1.6 %	1.1 %	0.5 %	0.0 %	0.0 %	0.0 %	0.0 %
8701 92	-- Exceeding 18 kW but not exceeding 37 kW																			
8701 92 90	--- Other	7.0 %	B12		6.5 %	5.9 %	5.4 %	4.8 %	4.3 %	3.8 %	3.2 %	2.7 %	2.2 %	1.6 %	1.1 %	0.5 %	0.0 %	0.0 %	0.0 %	0.0 %

CN 2017	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	As from 16th year
8701 93	-- Exceeding 37 kW but not exceeding 75 kW																			
8701 93 90	--- Other	7.0 %	B12		6.5 %	5.9 %	5.4 %	4.8 %	4.3 %	3.8 %	3.2 %	2.7 %	2.2 %	1.6 %	1.1 %	0.5 %	0.0 %	0.0 %	0.0 %	0.0 %
8701 94	-- Exceeding 75 kW but not exceeding 130 kW																			
8701 94 90	--- Other	7.0 %	B12		6.5 %	5.9 %	5.4 %	4.8 %	4.3 %	3.8 %	3.2 %	2.7 %	2.2 %	1.6 %	1.1 %	0.5 %	0.0 %	0.0 %	0.0 %	0.0 %
8701 95	-- Exceeding 130 kW																			
8701 95 90	--- Other	7.0 %	B12		6.5 %	5.9 %	5.4 %	4.8 %	4.3 %	3.8 %	3.2 %	2.7 %	2.2 %	1.6 %	1.1 %	0.5 %	0.0 %	0.0 %	0.0 %	0.0 %
8702	Motor vehicles for the transport of ten or more persons, including the driver																			
8702 10	- With only compression-ignition internal combustion piston engine (diesel or semi-diesel)																			
	-- Of a cylinder capacity exceeding 2,500 cm³																			
8702 10 11	--- New	16.0 %	B12		14.8 %	13.5 %	12.3 %	11.1 %	9.8 %	8.6 %	7.4 %	6.2 %	4.9 %	3.7 %	2.5 %	1.2 %	0.0 %	0.0 %	0.0 %	0.0 %
8702 10 19	--- Used	16.0 %	B12		14.8 %	13.5 %	12.3 %	11.1 %	9.8 %	8.6 %	7.4 %	6.2 %	4.9 %	3.7 %	2.5 %	1.2 %	0.0 %	0.0 %	0.0 %	0.0 %

CN 2017	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	As from 16th year
	-- Of a cylinder capacity not exceeding 2,500 cm ³																			
8702 10 99	--- Used	10.0 %	B12		9.2 %	8.5 %	7.7 %	6.9 %	6.2 %	5.4 %	4.6 %	3.8 %	3.1 %	2.3 %	1.5 %	0.8 %	0.0 %	0.0 %	0.0 %	0.0 %
8702 20	- With both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion																			
8702 20 10	-- Of a cylinder capacity exceeding 2,500 cm ³	16.0 %	B12		14.8 %	13.5 %	12.3 %	11.1 %	9.8 %	8.6 %	7.4 %	6.2 %	4.9 %	3.7 %	2.5 %	1.2 %	0.0 %	0.0 %	0.0 %	0.0 %
8702 30	- With both spark-ignition internal combustion reciprocating piston engine and electric motor as motors for propulsion																			
8702 30 10	-- Of a cylinder capacity exceeding 2,800 cm ³	16.0 %	B12		14.8 %	13.5 %	12.3 %	11.1 %	9.8 %	8.6 %	7.4 %	6.2 %	4.9 %	3.7 %	2.5 %	1.2 %	0.0 %	0.0 %	0.0 %	0.0 %
8702 30 90	-- Of a cylinder capacity not exceeding 2,800 cm ³	10.0 %	B12		9.2 %	8.5 %	7.7 %	6.9 %	6.2 %	5.4 %	4.6 %	3.8 %	3.1 %	2.3 %	1.5 %	0.8 %	0.0 %	0.0 %	0.0 %	0.0 %
8702 40 00	- With only electric motor for propulsion	10.0 %	B12		9.2 %	8.5 %	7.7 %	6.9 %	6.2 %	5.4 %	4.6 %	3.8 %	3.1 %	2.3 %	1.5 %	0.8 %	0.0 %	0.0 %	0.0 %	0.0 %
8702 90	- Other																			

CN 2017	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	As from 16th year
	-- With spark-ignition internal combustion piston engine																			
	--- Of a cylinder capacity exceeding 2,800 cm³																			
8702 90 11	---- New	16.0 %	B12		14.8 %	13.5 %	12.3 %	11.1 %	9.8 %	8.6 %	7.4 %	6.2 %	4.9 %	3.7 %	2.5 %	1.2 %	0.0 %	0.0 %	0.0 %	0.0 %
8702 90 19	---- Used	16.0 %	B12		14.8 %	13.5 %	12.3 %	11.1 %	9.8 %	8.6 %	7.4 %	6.2 %	4.9 %	3.7 %	2.5 %	1.2 %	0.0 %	0.0 %	0.0 %	0.0 %
	--- Of a cylinder capacity not exceeding 2,800 cm³																			
8702 90 31	---- New	10.0 %	B12		9.2 %	8.5 %	7.7 %	6.9 %	6.2 %	5.4 %	4.6 %	3.8 %	3.1 %	2.3 %	1.5 %	0.8 %	0.0 %	0.0 %	0.0 %	0.0 %
8702 90 90	-- With other engines	10.0 %	B12		9.2 %	8.5 %	7.7 %	6.9 %	6.2 %	5.4 %	4.6 %	3.8 %	3.1 %	2.3 %	1.5 %	0.8 %	0.0 %	0.0 %	0.0 %	0.0 %
8703	Motor cars and other motor vehicles principally designed for the transport of persons (other than those of heading 8702), including station wagons and racing cars																			
8703 10	- Vehicles specially designed for travelling on snow; golf cars and similar vehicles																			

CN 2017	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	As from 16th year
8703 10 11	-- Vehicles specially designed for travelling on snow, with compression-ignition internal combustion piston engine (diesel or semi-diesel), or with spark-ignition internal combustion piston engine	5.0 %	B7		4.4 %	3.8 %	3.1 %	2.5 %	1.9 %	1.3 %	0.6 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
8703 10 18	-- Other	10.0 %	B7		8.8 %	7.5 %	6.3 %	5.0 %	3.8 %	2.5 %	1.3 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
	- Other vehicles, with only spark-ignition internal combustion reciprocating piston engine																			
8703 21	-- Of a cylinder capacity not exceeding 1,000 cm ³																			
8703 21 10	--- New	10.0 %	B7		8.8 %	7.5 %	6.3 %	5.0 %	3.8 %	2.5 %	1.3 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
8703 21 90	--- Used	10.0 %	B7		8.8 %	7.5 %	6.3 %	5.0 %	3.8 %	2.5 %	1.3 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
8703 22	-- Of a cylinder capacity exceeding 1,000 cm ³ but not exceeding 1,500 cm ³																			
8703 22 10	--- New	10.0 %	B7		8.8 %	7.5 %	6.3 %	5.0 %	3.8 %	2.5 %	1.3 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
8703 22 90	--- Used	10.0 %	B7		8.8 %	7.5 %	6.3 %	5.0 %	3.8 %	2.5 %	1.3 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %

CN 2017	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	As from 16th year
8703 23	-- Of a cylinder capacity exceeding 1,500 cm ³ but not exceeding 3,000 cm ³																			
	--- New																			
8703 23 11	---- Motor caravans	10.0 %	B7		8.8 %	7.5 %	6.3 %	5.0 %	3.8 %	2.5 %	1.3 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
8703 23 19	---- Other	10.0 %	B7		8.8 %	7.5 %	6.3 %	5.0 %	3.8 %	2.5 %	1.3 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
8703 23 90	--- Used	10.0 %	B7		8.8 %	7.5 %	6.3 %	5.0 %	3.8 %	2.5 %	1.3 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
8703 24	-- Of a cylinder capacity exceeding 3,000 cm ³																			
8703 24 10	--- New	10.0 %	B7		8.8 %	7.5 %	6.3 %	5.0 %	3.8 %	2.5 %	1.3 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
8703 24 90	--- Used	10.0 %	B7		8.8 %	7.5 %	6.3 %	5.0 %	3.8 %	2.5 %	1.3 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
	- Other vehicles, with only compression-ignition internal combustion piston engine (diesel or semi-diesel)																			
8703 31	-- Of a cylinder capacity not exceeding 1,500 cm ³																			
8703 31 10	--- New	10.0 %	B7		8.8 %	7.5 %	6.3 %	5.0 %	3.8 %	2.5 %	1.3 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
8703 31 90	--- Used	10.0 %	B7		8.8 %	7.5 %	6.3 %	5.0 %	3.8 %	2.5 %	1.3 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %

CN 2017	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	As from 16th year
8703 32	-- Of a cylinder capacity exceeding 1,500 cm³ but not exceeding 2,500 cm³																			
	--- New																			
8703 32 11	---- Motor caravans	10.0 %	B7		8.8 %	7.5 %	6.3 %	5.0 %	3.8 %	2.5 %	1.3 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
8703 32 19	---- Other	10.0 %	B7		8.8 %	7.5 %	6.3 %	5.0 %	3.8 %	2.5 %	1.3 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
8703 32 90	--- Used	10.0 %	B7		8.8 %	7.5 %	6.3 %	5.0 %	3.8 %	2.5 %	1.3 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
8703 33	-- Of a cylinder capacity exceeding 2,500 cm³																			
	--- New																			
8703 33 11	---- Motor caravans	10.0 %	B7		8.8 %	7.5 %	6.3 %	5.0 %	3.8 %	2.5 %	1.3 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
8703 33 19	---- Other	10.0 %	B7		8.8 %	7.5 %	6.3 %	5.0 %	3.8 %	2.5 %	1.3 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
8703 33 90	--- Used	10.0 %	B7		8.8 %	7.5 %	6.3 %	5.0 %	3.8 %	2.5 %	1.3 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %

CN 2017	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	As from 16th year
8703 40	- Other vehicles, with both spark-ignition internal combustion reciprocating piston engine and electric motor as motors for propulsion, other than those capable of being charged by plugging to external source of electric power																			
8703 40 10	-- New	10.0 %	B7		8.8 %	7.5 %	6.3 %	5.0 %	3.8 %	2.5 %	1.3 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
8703 40 90	-- Used	10.0 %	B7		8.8 %	7.5 %	6.3 %	5.0 %	3.8 %	2.5 %	1.3 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
8703 50 00	- Other vehicles, with both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion, other than those capable of being charged by plugging to external source of electric power	10.0 %	B7		8.8 %	7.5 %	6.3 %	5.0 %	3.8 %	2.5 %	1.3 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
8703 60	- Other vehicles, with both spark-ignition internal combustion reciprocating piston engine and electric motor as motors for propulsion, capable of being charged by plugging to external source of electric power																			

CN 2017	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	As from 16th year
8703 60 10	-- New	10.0 %	B7		8.8 %	7.5 %	6.3 %	5.0 %	3.8 %	2.5 %	1.3 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
8703 60 90	-- Used	10.0 %	B7		8.8 %	7.5 %	6.3 %	5.0 %	3.8 %	2.5 %	1.3 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
8703 70 00	- Other vehicles, with both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion, capable of being charged by plugging to external source of electric power	10.0 %	B7		8.8 %	7.5 %	6.3 %	5.0 %	3.8 %	2.5 %	1.3 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
8703 80	- Other vehicles, with only electric motor for propulsion																			
8703 80 10	-- New	10.0 %	B7		8.8 %	7.5 %	6.3 %	5.0 %	3.8 %	2.5 %	1.3 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
8703 80 90	-- Used	10.0 %	B7		8.8 %	7.5 %	6.3 %	5.0 %	3.8 %	2.5 %	1.3 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
8703 90 00	- Other	10.0 %	B7		8.8 %	7.5 %	6.3 %	5.0 %	3.8 %	2.5 %	1.3 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
8704	Motor vehicles for the transport of goods																			

CN 2017	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	As from 16th year
	- Other, with compression-ignition internal combustion piston engine (diesel or semi-diesel)																			
8704 21	-- Of a gross vehicle weight not exceeding 5 tonnes																			
8704 21 10	--- Specially designed for the transport of highly radioactive materials (<i>Euratom</i>)	3.5 %	B7		3.1 %	2.6 %	2.2 %	1.8 %	1.3 %	0.9 %	0.4 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
	--- Other																			
	---- With engines of a cylinder capacity exceeding 2,500 cm ³																			
8704 21 31	----- New	22.0 %	B7		19.3 %	16.5 %	13.8 %	11.0 %	8.3 %	5.5 %	2.8 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
8704 21 39	----- Used	22.0 %	B7		19.3 %	16.5 %	13.8 %	11.0 %	8.3 %	5.5 %	2.8 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
	---- With engines of a cylinder capacity not exceeding 2,500 cm ³																			
8704 21 91	----- New	10.0 %	B7		8.8 %	7.5 %	6.3 %	5.0 %	3.8 %	2.5 %	1.3 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
8704 21 99	----- Used	10.0 %	B7		8.8 %	7.5 %	6.3 %	5.0 %	3.8 %	2.5 %	1.3 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
8704 22	-- Of a gross vehicle weight exceeding 5 tonnes but not exceeding 20 tonnes																			

CN 2017	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	As from 16th year
8704 22 10	--- Specially designed for the transport of highly radioactive materials (<i>Euratom</i>)	3.5 %	B7		3.1 %	2.6 %	2.2 %	1.8 %	1.3 %	0.9 %	0.4 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
	--- Other																			
8704 22 91	---- New	22.0 %	B7		19.3 %	16.5 %	13.8 %	11.0 %	8.3 %	5.5 %	2.8 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
8704 22 99	---- Used	22.0 %	B7		19.3 %	16.5 %	13.8 %	11.0 %	8.3 %	5.5 %	2.8 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
8704 23	-- Of a gross vehicle weight exceeding 20 tonnes																			
8704 23 10	--- Specially designed for the transport of highly radioactive materials (<i>Euratom</i>)	3.5 %	B7		3.1 %	2.6 %	2.2 %	1.8 %	1.3 %	0.9 %	0.4 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
	--- Other																			
8704 23 91	---- New	22.0 %	B7		19.3 %	16.5 %	13.8 %	11.0 %	8.3 %	5.5 %	2.8 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
8704 23 99	---- Used	22.0 %	B7		19.3 %	16.5 %	13.8 %	11.0 %	8.3 %	5.5 %	2.8 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
	- Other, with spark-ignition internal combustion piston engine																			
8704 31	-- Of a gross vehicle weight not exceeding 5 tonnes																			

CN 2017	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	As from 16th year
8704 31 10	--- Specially designed for the transport of highly radioactive materials (<i>Euratom</i>)	3.5 %	B7		3.1 %	2.6 %	2.2 %	1.8 %	1.3 %	0.9 %	0.4 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
	--- Other																			
	---- With engines of a cylinder capacity exceeding 2,800 cm ³																			
8704 31 31	----- New	22.0 %	B7		19.3 %	16.5 %	13.8 %	11.0 %	8.3 %	5.5 %	2.8 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
8704 31 39	----- Used	22.0 %	B7		19.3 %	16.5 %	13.8 %	11.0 %	8.3 %	5.5 %	2.8 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
	---- With engines of a cylinder capacity not exceeding 2,800 cm ³																			
8704 31 91	----- New	10.0 %	B7		8.8 %	7.5 %	6.3 %	5.0 %	3.8 %	2.5 %	1.3 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
8704 31 99	----- Used	10.0 %	B7		8.8 %	7.5 %	6.3 %	5.0 %	3.8 %	2.5 %	1.3 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
8704 32	-- Of a gross vehicle weight exceeding 5 tonnes																			
8704 32 10	--- Specially designed for the transport of highly radioactive materials (<i>Euratom</i>)	3.5 %	B7		3.1 %	2.6 %	2.2 %	1.8 %	1.3 %	0.9 %	0.4 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %

CN 2017	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	As from 16th year
	--- Other																			
8704 32 91	---- New	22.0 %	B7		19.3 %	16.5 %	13.8 %	11.0 %	8.3 %	5.5 %	2.8 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
8704 32 99	---- Used	22.0 %	B7		19.3 %	16.5 %	13.8 %	11.0 %	8.3 %	5.5 %	2.8 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
8704 90 00	- Other	10.0 %	B7		8.8 %	7.5 %	6.3 %	5.0 %	3.8 %	2.5 %	1.3 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
8706 00	Chassis fitted with engines, for the motor vehicles of headings 8701 to 8705																			
	- Chassis for tractors of heading 8701; chassis for motor vehicles of heading 8702, 8703 or 8704, with either a compression-ignition internal combustion piston engine (diesel or semi-diesel) of a cylinder capacity exceeding 2,500 cm³ or with a spark-ignition internal combustion piston engine of a cylinder capacity exceeding 2,800 cm³																			
8706 00 11	-- For vehicles of heading 8702 or 8704	19.0 %	B7		16.6 %	14.3 %	11.9 %	9.5 %	7.1 %	4.8 %	2.4 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
8706 00 19	-- Other	6.0 %	B7		5.3 %	4.5 %	3.8 %	3.0 %	2.3 %	1.5 %	0.8 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %

CN 2017	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	As from 16th year
	- Other																			
8706 00 91	-- For vehicles of heading 8703	4.5 %	B7		3.9 %	3.4 %	2.8 %	2.3 %	1.7 %	1.1 %	0.6 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
8706 00 99	-- Other	10.0 %	B7		8.8 %	7.5 %	6.3 %	5.0 %	3.8 %	2.5 %	1.3 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
8707	Bodies (including cabs), for the motor vehicles of headings 8701 to 8705																			
8707 10	- For the vehicles of heading 8703																			
8707 10 10	-- For industrial assembly purposes	4.5 %	B7		3.9 %	3.4 %	2.8 %	2.3 %	1.7 %	1.1 %	0.6 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
8707 10 90	-- Other	4.5 %	B7		3.9 %	3.4 %	2.8 %	2.3 %	1.7 %	1.1 %	0.6 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
8707 90	- Other																			

CN 2017	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	As from 16th year
8707 90 10	-- For the industrial assembly of: Pedestrian-controlled tractors of subheading 8701 10; Vehicles of heading 8704 with either a compression-ignition internal combustion piston engine (diesel or semi-diesel) of a cylinder capacity not exceeding 2,500 cm ³ or with a spark-ignition internal combustion piston engine of a cylinder capacity not exceeding 2,800 cm ³ ; Special purpose motor vehicles of heading 8705	4.5 %	B7		3.9 %	3.4 %	2.8 %	2.3 %	1.7 %	1.1 %	0.6 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
8707 90 90	-- Other	4.5 %	B7		3.9 %	3.4 %	2.8 %	2.3 %	1.7 %	1.1 %	0.6 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
8708	Parts and accessories of the motor vehicles of headings 8701 to 8705																			
8708 10	- Bumpers and parts thereof																			
8708 10 90	-- Other	4.5 %	B3		3.4 %	2.3 %	1.1 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %

CN 2017	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	As from 16th year
	- Other parts and accessories of bodies (including cabs)																			
8708 21	-- Safety seat belts																			
8708 21 90	--- Other	4.5 %	B5		3.8 %	3.0 %	2.3 %	1.5 %	0.8 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
8708 70	- Road wheels and parts and accessories thereof																			
	-- Other																			
8708 70 50	--- Wheels of aluminium; parts and accessories of wheels, of aluminium	4.5 %	B5		3.8 %	3.0 %	2.3 %	1.5 %	0.8 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
8708 70 99	--- Other	4.5 %	B5		3.8 %	3.0 %	2.3 %	1.5 %	0.8 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
8708 80	- Suspension systems and parts thereof (including shock-absorbers)																			
	-- Other																			
8708 80 55	--- Anti roll bars; other torsion bars	3.5 %	B5		2.9 %	2.3 %	1.8 %	1.2 %	0.6 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
	--- Other																			
8708 80 91	---- Of closed-die forged steel	4.5 %	B5		3.8 %	3.0 %	2.3 %	1.5 %	0.8 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %

CN 2017	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	As from 16th year
8708 80 99	---- Other	3.5 %	B5		2.9 %	2.3 %	1.8 %	1.2 %	0.6 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
	- Other parts and accessories																			
8708 91	-- Radiators and parts thereof																			
	--- Other																			
8708 91 35	---- Radiators	4.5 %	B3		3.4 %	2.3 %	1.1 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
	---- Parts																			
8708 91 91	----- Of closed-die forged steel	4.5 %	B3		3.4 %	2.3 %	1.1 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
8708 91 99	----- Other	3.5 %	B3		2.6 %	1.8 %	0.9 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
8708 92	-- Silencers (mufflers) and exhaust pipes; parts thereof																			

CN 2017	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	As from 16th year
8708 92 20	<p>--- For the industrial assembly of:</p> <p>Pedestrian-controlled tractors of subheading 8701 10;</p> <p>Vehicles of heading 8703;</p> <p>Vehicles of heading 8704 with either a compression-ignition internal combustion piston engine (diesel or semi-diesel) of a cylinder capacity not exceeding 2,500 cm³ or with a spark-ignition internal combustion piston engine of a cylinder capacity not exceeding 2,800 cm³;</p> <p>Vehicles of heading 8705</p>	3.0 %	B3		2.3 %	1.5 %	0.8 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
8708 93	-- Clutches and parts thereof																			

CN 2017	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	As from 16th year
8708 93 10	--- For the industrial assembly of: Pedestrian-controlled tractors of subheading 8701 10; Vehicles of heading 8703; Vehicles of heading 8704 with either a compression-ignition internal combustion piston engine (diesel or semi-diesel) of a cylinder capacity not exceeding 2,500 cm ³ or with a spark-ignition internal combustion piston engine of a cylinder capacity not exceeding 2,800 cm ³ ; Vehicles of heading 8705	3.0 %	B3		2.3 %	1.5 %	0.8 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
8708 93 90	--- Other	4.5 %	B3		3.4 %	2.3 %	1.1 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
8708 95	-- Safety airbags with inflator system; parts thereof																			

CN 2017	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	As from 16th year
8708 95 10	<p>--- For the industrial assembly of:</p> <p>Pedestrian-controlled tractors of subheading 8701 10;</p> <p>Vehicles of heading 8703;</p> <p>Vehicles of heading 8704 with either a compression-ignition internal combustion piston engine (diesel or semi-diesel) of a cylinder capacity not exceeding 2,500 cm³ or with a spark-ignition internal combustion piston engine of a cylinder capacity not exceeding 2,800 cm³;</p> <p>Vehicles of heading 8705</p>	3.0 %	B3		2.3 %	1.5 %	0.8 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
8708 99	-- Other																			
8708 99 93	---- Of closed-die forged steel	4.5 %	B5		3.8 %	3.0 %	2.3 %	1.5 %	0.8 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %

CN 2017	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	As from 16th year
8711	Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars; side-cars																			
8711 10 00	- With reciprocating internal combustion piston engine of a cylinder capacity not exceeding 50 cm ³	8.0 %	B5		6.7 %	5.3 %	4.0 %	2.7 %	1.3 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
8711 20	- With reciprocating internal combustion piston engine of a cylinder capacity exceeding 50 cm ³ but not exceeding 250 cm ³																			
8711 20 10	-- Scooters	8.0 %	B5		6.7 %	5.3 %	4.0 %	2.7 %	1.3 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
	-- Other, of a cylinder capacity																			
8711 20 92	--- Exceeding 50 cm ³ but not exceeding 125 cm ³	8.0 %	B5		6.7 %	5.3 %	4.0 %	2.7 %	1.3 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
8711 20 98	--- Exceeding 125 cm ³ but not exceeding 250 cm ³	8.0 %	B5		6.7 %	5.3 %	4.0 %	2.7 %	1.3 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %

CN 2017	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	As from 16th year
8711 30	- With reciprocating internal combustion piston engine of a cylinder capacity exceeding 250 cm ³ but not exceeding 500 cm ³																			
8711 30 10	-- Of a cylinder capacity exceeding 250 cm ³ but not exceeding 380 cm ³	6.0 %	B5		5.0 %	4.0 %	3.0 %	2.0 %	1.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
8711 30 90	-- Of a cylinder capacity exceeding 380 cm ³ but not exceeding 500 cm ³	6.0 %	B5		5.0 %	4.0 %	3.0 %	2.0 %	1.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
8711 40 00	- With reciprocating internal combustion piston engine of a cylinder capacity exceeding 500 cm ³ but not exceeding 800 cm ³	6.0 %	B3		4.5 %	3.0 %	1.5 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
8711 50 00	- With reciprocating internal combustion piston engine of a cylinder capacity exceeding 800 cm ³	6.0 %	B3		4.5 %	3.0 %	1.5 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
8711 60	- With electric motor for propulsion																			

CN 2017	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	As from 16th year
8711 60 10	-- Bicycles, tricycles and quadricycles, with pedal assistance, with an auxiliary electric motor with a continuous rated power not exceeding 250 watts	6.0 %	B5		5.0 %	4.0 %	3.0 %	2.0 %	1.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
8711 60 90	-- Other	6.0 %	B5		5.0 %	4.0 %	3.0 %	2.0 %	1.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
8711 90 00	- Other	6.0 %	B5		5.0 %	4.0 %	3.0 %	2.0 %	1.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
8714	Parts and accessories of vehicles of headings 8711 to 8713																			
8714 10	- Of motorcycles (including mopeds)																			
8714 10 10	-- Brakes and parts thereof	3.7 %	B3		2.8 %	1.9 %	0.9 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
8714 10 20	-- Gear boxes and parts thereof	3.7 %	B3		2.8 %	1.9 %	0.9 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
8714 10 30	-- Road wheels and parts and accessories thereof	3.7 %	B3		2.8 %	1.9 %	0.9 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
8714 10 40	-- Silencers (mufflers) and exhaust pipes; parts thereof	3.7 %	B3		2.8 %	1.9 %	0.9 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %

CN 2017	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	As from 16th year
8714 10 50	-- Clutches and parts thereof	3.7 %	B3		2.8 %	1.9 %	0.9 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
8714 10 90	-- Other	3.7 %	B3		2.8 %	1.9 %	0.9 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
XVIII	SECTION XVIII - OPTICAL, PHOTOGRAPHIC, CINEMATOGRAPHIC, MEASURING, CHECKING, PRECISION, MEDICAL OR SURGICAL INSTRUMENTS AND APPARATUS; CLOCKS AND WATCHES; MUSICAL INSTRUMENTS; PARTS AND ACCESSORIES THEREOF																			
90	CHAPTER 90 - OPTICAL, PHOTOGRAPHIC, CINEMATOGRAPHIC, MEASURING, CHECKING, PRECISION, MEDICAL OR SURGICAL INSTRUMENTS AND APPARATUS; PARTS AND ACCESSORIES THEREOF																			
9002	Lenses, prisms, mirrors and other optical elements, of any material, mounted, being parts of or fittings for instruments or apparatus, other than such elements of glass not optically worked																			
	- Objective lenses																			
9002 11 00	-- For cameras, projectors or photographic enlargers or reducers	6.7 %	B3		5.0 %	3.4 %	1.7 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
9011	Compound optical microscopes, including those for photomicrography, cinephotomicrography or microprojection																			

CN 2017	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	As from 16th year
9011 20	- Other microscopes, for photomicrography, cinephotomicrography or microprojection																			
9011 20 90	-- Other	6.7 %	B5		5.6 %	4.5 %	3.4 %	2.2 %	1.1 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
9029	Revolution counters, production counters, taximeters, milometers, pedometers and the like; speed indicators and tachometers, other than those of heading 9014 or 9015; stroboscopes																			
9029 10 00	- Revolution counters, production counters, taximeters, milometers, pedometers and the like	1.9 %	B5		1.6 %	1.3 %	1.0 %	0.6 %	0.3 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
9029 20	- Speed indicators and tachometers; stroboscopes																			
	-- Speed indicators and tachometers																			
9029 20 31	--- Speed indicators for vehicles	2.6 %	B5		2.2 %	1.7 %	1.3 %	0.9 %	0.4 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
9029 20 38	--- Other	2.6 %	B5		2.2 %	1.7 %	1.3 %	0.9 %	0.4 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %

CN 2017	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	As from 16th year
9029 20 90	-- Stroboscopes	2.6 %	B5		2.2 %	1.7 %	1.3 %	0.9 %	0.4 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
9029 90 00	- Parts and accessories	2.2 %	B5		1.8 %	1.5 %	1.1 %	0.7 %	0.4 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
XX	SECTION XX - MISCELLANEOUS MANUFACTURED ARTICLES																			
96	CHAPTER 96 - MISCELLANEOUS MANUFACTURED ARTICLES																			
9607	Slide fasteners and parts thereof																			
9607 20	- Parts																			
9607 20 10	-- Of base metal, including narrow strips mounted with chain scoops of base metal	6.7 %	B5		5.6 %	4.5 %	3.4 %	2.2 %	1.1 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
9620 00	Monopods, bipods, tripods and similar articles																			
9620 00 91	-- Of plastics or of aluminium	6.0 %	B5		5.0 %	4.0 %	3.0 %	2.0 %	1.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %

PART 3

Tariff elimination and reduction - Japan

SECTION A

Notes for the Schedule of Japan

1. For the purposes of Article 2.8, the following categories indicated in Column "Category" in the Schedule of Japan in Section D apply:
 - (a) in addition to customs duties on originating goods classified under the tariff lines which are not listed in the Schedule of Japan, customs duties on originating goods classified under the tariff lines indicated with "A" shall be eliminated entirely, and these goods shall be duty-free as from the date of entry into force of this Agreement;
 - (b) customs duties on originating goods classified under the tariff lines indicated with "B3" shall be eliminated in four equal annual instalments, and these goods shall be duty-free as from 1 April of the fourth year;

- (c) customs duties on originating goods classified under the tariff lines indicated with "B5" shall be eliminated in six equal annual instalments, and these goods shall be duty-free as from 1 April of the sixth year;
- (d) customs duties on originating goods classified under the tariff lines indicated with "B5*" shall be eliminated as follows:
 - (i) the customs duties shall be reduced by 20 per cent 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 set out in subparagraph (i) in five equal annual instalments beginning on 1 April of the second year, and these goods shall be duty-free as from 1 April of the sixth year;
- (e) customs duties on originating goods classified under the tariff lines indicated with "B5**" shall be eliminated as follows:
 - (i) the customs duties shall be reduced by 50 per cent 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 set out in subparagraph (i) in five equal annual instalments beginning on 1 April of the second year, and these goods shall be duty-free as from 1 April of the sixth year;
- (f) customs duties on originating goods classified under the tariff lines indicated with "B5****" shall remain at the base rate until 31 March of the fifth year, and these goods shall be duty-free as from 1 April of the sixth year;
- (g) customs duties on originating goods classified under the tariff lines indicated with "B5*****" shall be eliminated as follows:
 - (i) the customs duties shall be reduced to 25 per cent *ad valorem* and 40 yen per kilogramme on the date of entry into force of this Agreement; and
 - (ii) the customs duties shall be eliminated from the level set out in subparagraph (i) in five equal annual instalments beginning on 1 April of the second year, and these goods shall be duty-free as from 1 April of the sixth year;

- (h) customs duties on originating goods classified under the tariff lines indicated with "B5*****" shall be eliminated as follows:
 - (i) the customs duties shall be reduced to 35 per cent *ad valorem* and 40 yen per kilogramme on the date of entry into force of this Agreement; and
 - (ii) the customs duties shall be eliminated from the level set out in subparagraph (i) in five equal annual instalments beginning on 1 April of the second year, and these goods shall be duty-free as from 1 April of the sixth year;
- (i) customs duties on originating goods classified under the tariff lines indicated with "B7" shall be eliminated in eight equal annual instalments, and these goods shall be duty-free as from 1 April of the eighth year;
- (j) customs duties on originating goods classified under the tariff lines indicated with "B7*" shall be eliminated as follows:
 - (i) the customs duties shall be reduced by 50 per cent 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 set out in subparagraph (i) in seven equal annual instalments beginning on 1 April of the second year, and these goods shall be duty-free as from 1 April of the eighth year;
- (k) customs duties on originating goods classified under the tariff lines indicated with "B7**" shall be eliminated as follows:
 - (i) the customs duties shall be reduced by 20 per cent 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 31 March of the third year; and
 - (iii) the customs duties shall be eliminated from the level set out in subparagraph (i) in five equal annual instalments beginning on 1 April of the fourth year, and these goods shall be duty-free as from 1 April of the eighth year;
- (l) customs duties on originating goods classified under the tariff lines indicated with "B8" shall be eliminated in nine equal annual instalments, and these goods shall be duty-free as from 1 April of the ninth year;

- (m) customs duties on originating goods classified under the tariff lines indicated with "B9*" shall be eliminated as follows:
 - (i) the customs duties shall be reduced to 2.2 per cent *ad valorem* on the date of entry into force of this Agreement; and
 - (ii) the customs duties shall be eliminated from the level set out in subparagraph (i) in nine equal annual instalments beginning on 1 April of the second year, and these goods shall be duty-free as from 1 April of the 10th year;
- (n) customs duties on originating goods classified under the tariff lines indicated with "B10" shall be eliminated in 11 equal annual instalments, and these goods shall be duty-free as from 1 April of the 11th year;
- (o) customs duties on originating goods classified under the tariff lines indicated with "B10*" shall be eliminated as follows:
 - (i) the customs duties shall be reduced by 50 per cent 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 set out in subparagraph (i) in 10 equal annual instalments beginning on 1 April of the second year, and these goods shall be duty-free as from 1 April of the 11th year;
- (p) customs duties on originating goods classified under the tariff lines indicated with "B10**" shall be:
 - (i) from the date of entry into force of this Agreement until 31 March of the 10th year, the difference between:
 - (A) the sum of:
 - (1) the value per kilogramme obtained by multiplying the value of the customs duty per kilogramme by a Coefficient which shall be the difference between 100 per cent plus the rate set out in Column 3 of the table below and the value obtained by dividing the value per kilogramme set out in Column 2 of the table below by 897.59 yen per kilogramme; and
 - (2) the value per kilogramme set out in Column 2 of the table below; and

1	2	3
Year	Value per kilogramme (yen)	Rate (%)
1	307.87	4.3
2	269.50	3.7
3	231.13	3.2
4	192.75	2.7
5	154.38	2.2
6	128.65	1.8
7	102.91	1.4
8	77.19	1.1
9	51.46	0.7
10	25.72	0.3

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

(ii) zero, as from 1 April of the 11th year;

- (q) customs duties on originating goods classified under the tariff lines indicated with "B10***" shall be eliminated as follows:
- (i) the customs duties shall be reduced to 4.3 per cent *ad valorem* on the date of entry into force of this Agreement;
 - (ii) the customs duties shall be reduced to 2.2 per cent *ad valorem* from the level set out in subparagraph (i) in four equal annual instalments beginning on 1 April of the second year; and
 - (iii) the customs duties shall be eliminated from the level set out in subparagraph (ii) in six equal annual instalments beginning on 1 April of the sixth year, and these goods shall be duty-free as from 1 April of the 11th year;
- (r) customs duties on originating goods classified under the tariff lines indicated with "B10****" shall be eliminated as follows:
- (i) the customs duties shall be reduced by 25 per cent 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 set out in subparagraph (i) in 10 equal annual instalments beginning on 1 April of the second year, and these goods shall be duty-free as from 1 April of the 11th year;

- (s) customs duties on originating goods classified under the tariff lines indicated with "B12" shall be eliminated in 13 equal annual instalments, and these goods shall be duty-free as from 1 April of the 13th year;
- (t) customs duties on originating goods classified under the tariff lines indicated with "B12*" shall be eliminated as follows:
 - (i) the customs duties shall be reduced by 50 per cent 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 set out in subparagraph (i) in 12 equal annual instalments beginning on 1 April of the second year, and these goods shall be duty-free as from 1 April of the 13th year;
- (u) customs duties on originating goods classified under the tariff lines indicated with "B12**" shall be eliminated as follows:
 - (i) the customs duties shall be reduced by 20 per cent 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 31 March of the sixth year; and
 - (iii) the customs duties shall be eliminated from the level set out in subparagraph (ii) in seven equal annual instalments beginning on 1 April of the seventh year, and these goods shall be duty-free as from 1 April of the 13th year;
- (v) customs duties on originating goods classified under the tariff lines indicated with "B12***" shall be eliminated as follows:
 - (i) the customs duties shall be reduced by 50 per cent 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 31 March of the sixth year;
 - (iii) the customs duties shall be reduced by 25 per cent of the base rate from the level set out in subparagraph (ii) on 1 April of the seventh year;

- (iv) the customs duties shall remain at the level set out in subparagraph (iii) until 31 March of the 12th year; and
- (v) the customs duties shall be eliminated, and these goods shall be duty-free as from 1 April of the 13th year;
- (w) customs duties on originating goods classified under the tariff lines indicated with "B13" shall be eliminated in 14 equal annual instalments, and these goods shall be duty-free as from 1 April of the 14th year;
- (x) customs duties on originating goods classified under the tariff lines indicated with "B15" shall be eliminated in 16 equal annual instalments, and these goods shall be duty-free as from 1 April of the 16th year;

- (y) customs duties on originating goods classified under the tariff lines indicated with "B15*" shall be:
 - (i) from the date of entry into force of this Agreement until 31 March of the 15th year, the lesser of:
 - (A) the difference between the value for customs duty per each and the value per each obtained by multiplying 20,400.55 yen per each by 100 per cent plus the rate set out in Column 3 of the table below; and

(B) the value per each set out in Column 2 of the table below; and

1	2	3
Year	Value per each (yen)	Rate (%)
1	18,288.75	7.9
2	17,069.50	7.4
3	15,850.25	6.9
4	14,631.00	6.3
5	13,411.75	5.8
6	12,192.50	5.3
7	10,973.25	4.7
8	9,754.00	4.2
9	8,534.75	3.7
10	7,315.50	3.1
11	6,096.25	2.6
12	4,877.00	2.1
13	3,657.75	1.5
14	2,438.50	1.0
15	1,219.25	0.5

(ii) zero, as from 1 April of the 16th year;

- (z) customs duties on originating goods classified under the tariff lines indicated with "B20*" shall be eliminated as follows:
 - (i) the customs duties shall be reduced by 80 per cent of the base rate in 11 equal annual instalments beginning on the date of entry into force of this Agreement;
and
 - (ii) the customs duties shall be eliminated from the level set out in subparagraph (i) in 10 equal annual instalments beginning on 1 April of the 12th year, and these goods shall be duty-free as from 1 April of the 21st year;
- (aa) customs duties on originating goods classified under the tariff lines indicated with "R1" shall be reduced as follows:
 - (i) the customs duties shall be reduced to 27.5 per cent *ad valorem* on the date of entry into force of this Agreement;
 - (ii) the customs duties shall be reduced to 20 per cent *ad valorem* from the level set out in subparagraph (i) in nine equal annual instalments beginning on 1 April of the second year;

- (iii) the customs duties shall be reduced to 9 per cent *ad valorem* from the level set out in subparagraph (ii) in six equal annual instalments beginning on 1 April of the 11th year; and
 - (iv) the customs duties shall remain at 9 per cent *ad valorem* from the 16th year;
- (bb) customs duties on originating goods classified under the tariff lines indicated with "R2" shall be the lesser of:
 - (i) the difference between the value for customs duty per kilogramme and the value per kilogramme obtained by multiplying 393 yen per kilogramme by 100 per cent plus the rate set out in Column 3 of the table below; and

(ii) the value per kilogramme set out in Column 2 of the table below:

1	2	3
Year	Value per kilogramme (yen)	Rate (%)
1	93.75	2.2
2	93.75	1.9
3	93.75	1.7
4	93.75	1.4
5	52.50	1.2
6	49.50	0.9
7	46.50	0.7
8	43.50	0.4
9	40.50	0.2
10 and thereafter	37.50	0

(cc) customs duties on originating goods classified under the tariff lines indicated with "R3" shall be the lesser of:

(i) the difference between the value for customs duty per kilogramme and the value per kilogramme obtained by multiplying 524 yen per kilogramme by 100 per cent plus the rate set out in Column 3 of the table below; and

(ii) the value per kilogramme set out in Column 2 of the table below:

1	2	3
Year	Value per kilogramme (yen)	Rate (%)
1	125	2.2
2	125	1.9
3	125	1.7
4	125	1.4
5	70	1.2
6	66	0.9
7	62	0.7
8	58	0.4
9	54	0.2
10 and thereafter	50	0

(dd) customs duties on originating goods classified under the tariff lines indicated with "R4" shall be reduced as follows:

(i) the customs duties shall be reduced to 39 per cent *ad valorem* on the date of entry into force of this Agreement;

- (ii) the customs duties shall be reduced to 20 per cent *ad valorem* from the level set out in subparagraph (i) in nine equal annual instalments beginning on 1 April of the second year;
 - (iii) the customs duties shall be reduced to 9 per cent *ad valorem* from the level set out in subparagraph (ii) in six equal annual instalments beginning on 1 April of the 11th year; and
 - (iv) the customs duties shall remain at 9 per cent *ad valorem* from the 16th year;
- (ee) customs duties on originating goods classified under the tariff lines indicated with "R5" shall be reduced as follows:
- (i) the customs duties shall be reduced by 50 per cent of the base rate in 11 equal annual instalments beginning on the date of entry into force of this Agreement; and
 - (ii) the customs duties shall remain at the level set out in subparagraph (i) from the 11th year;

(ff) customs duties on originating goods classified under the tariff lines indicated with "R6" shall be reduced as follows:

(i) the customs duties shall be reduced by 50 per cent of the base rate in six equal annual instalments beginning on the date of entry into force of this Agreement;
and

(ii) the customs duties shall remain at the level set out in subparagraph (i) from the sixth year;

(gg) customs duties on originating goods classified under the tariff lines indicated with "R7" shall be reduced by 5 per cent of the base rate on the date of entry into force of this Agreement and shall remain at that level thereafter;

(hh) customs duties on originating goods classified under the tariff lines indicated with "R8" shall be reduced as follows:

(i) the customs duties shall be reduced by 25 per cent of the base rate in six equal annual instalments beginning on the date of entry into force of this Agreement;
and

- (ii) the customs duties shall remain at the level set out in subparagraph (i) from the sixth year;

- (ii) customs duties on originating goods classified under the tariff lines indicated with "R9" shall be reduced as follows:
 - (i) the customs duties shall be reduced to 5 per cent of the base rate as set out in the table below in six equal annual instalments beginning on the date of entry into force of this Agreement; and

Year	Customs duties other than the levy (yen/kg)	Levy (yen/kg)
1	77.43	255.87
2	62.87	207.73
3	48.30	159.60
4	33.73	111.47
5	19.17	63.33
6	4.60	15.20

- (ii) the customs duties shall remain at the level set out in subparagraph (i) from the sixth year;

(jj) customs duties on originating goods classified under the tariff lines indicated with "R10" shall be reduced as follows:

(i) the customs duties shall be reduced to 5 per cent of the base rate as set out in the table below in six equal annual instalments beginning on the date of entry into force of this Agreement; and

Year	Customs duties other than the levy (yen/kg)	Levy (yen/kg)
1	83.33	274.38
2	67.65	222.77
3	51.98	171.15
4	36.30	119.53
5	20.62	67.92
6	4.95	16.30

(ii) the customs duties shall remain at the level set out in subparagraph (i) from the sixth year;

- (kk) customs duties on originating goods classified under the tariff lines indicated with "R11" shall be reduced as follows:
- (i) the customs duties shall be reduced to 35 per cent *ad valorem* and 40 yen per kilogramme on the date of entry into force of this Agreement;
 - (ii) the customs duties shall be reduced by 70 per cent of the level set out in subparagraph (i) in 10 equal annual instalments beginning on 1 April of the second year; and
 - (iii) the customs duties shall remain at the level set out in subparagraph (ii) from the 11th year;
- (ll) customs duties on originating goods classified under the tariff lines indicated with "R12" shall be reduced as follows:
- (i) the customs duties shall be reduced to 25 per cent *ad valorem* and 40 yen per kilogramme on the date of entry into force of this Agreement;

- (ii) the customs duties shall be reduced by 70 per cent of the level set out in subparagraph (i) in 10 equal annual instalments beginning on 1 April of the second year; and
 - (iii) the customs duties shall remain at the level set out in subparagraph (ii) from the 11th year;
- (mm) customs duties on originating goods classified under the tariff lines indicated with "R13" shall be reduced by 15 per cent of the base rate on the date of entry into force of this Agreement and shall remain at that level thereafter;
- (nn) customs duties on originating goods classified under the tariff lines indicated with "R14" shall be reduced by 25 per cent of the base rate on the date of entry into force of this Agreement and shall remain at that level thereafter;

(oo) customs duties on originating goods classified under the tariff lines indicated with "R15" shall be reduced as follows:

- (i) the customs duties shall be reduced by 15 per cent of the base rate in six equal annual instalments beginning on the date of entry into force of this Agreement;
and
- (ii) the customs duties shall remain at the level set out in subparagraph (i) from the sixth year;

(pp) customs duties on originating goods classified under the tariff lines indicated with "R16" shall be reduced as follows:

- (i) the customs duties shall be reduced by 50 per cent of the base rate in four equal annual instalments beginning on the date of entry into force of this Agreement;
and
- (ii) the customs duties shall remain at the level set out in subparagraph (i) from the fourth year;

(qq) customs duties on originating goods classified under the tariff lines indicated with "R17" shall be reduced as follows:

- (i) the customs duties shall be reduced by 75 per cent of the base rate in 11 equal annual instalments beginning on the date of entry into force of this Agreement;
and
- (ii) the customs duties shall remain at the level set out in subparagraph (i) from the 11th year;

(rr) customs duties on originating goods classified under the tariff lines indicated with "R18" shall be reduced as follows:

- (i) the customs duties shall be reduced by 10 per cent of the base rate in six equal annual instalments beginning on the date of entry into force of this Agreement;
and
- (ii) the customs duties shall remain at the level set out in subparagraph (i) from the sixth year;

- (ss) customs duties on originating goods classified under the tariff lines indicated with "R19" shall be reduced as follows:
- (i) the customs duties shall be reduced by 75 per cent of the base rate in six equal annual instalments beginning on the date of entry into force of this Agreement;
and
 - (ii) the customs duties shall remain at the level set out in subparagraph (i) from the sixth year;
- (tt) customs duties on originating goods classified under the tariff lines indicated with "R20" shall be reduced as follows:
- (i) the customs duties shall be reduced by 60 per cent of the base rate in six equal annual instalments beginning on the date of entry into force of this Agreement;
and
 - (ii) the customs duties shall remain at the level set out in subparagraph (i) from the sixth year;

(uu) customs duties on originating goods classified under the tariff lines indicated with "R21" shall be reduced as follows:

- (i) the customs duties shall be reduced by 63 per cent of the base rate in six equal annual instalments beginning on the date of entry into force of this Agreement;
and
- (ii) the customs duties shall remain at the level set out in subparagraph (i) from the sixth year;

(vv) customs duties on originating goods classified under the tariff lines indicated with "R22" shall be reduced as follows:

- (i) the customs duties shall be reduced by 66.6 per cent of the base rate in six equal annual instalments beginning on the date of entry into force of this Agreement;
and
- (ii) the customs duties shall remain at the level set out in subparagraph (i) from the sixth year;

- (ww) customs duties on originating goods classified under the tariff lines indicated with "R23" shall be reduced as follows:
- (i) the customs duties shall be reduced by 67 per cent of the base rate in six equal annual instalments beginning on the date of entry into force of this Agreement; and
 - (ii) the customs duties shall remain at the level set out in subparagraph (i) from the sixth year;
- (xx) customs duties on originating goods classified under the tariff lines indicated with "TRQ" shall be governed by the terms of tariff rate quota applicable to that tariff line, as set out in Section B;
- (yy) customs duties on originating goods classified under the tariff lines indicated with "Xb" shall be excluded from any commitment of tariff elimination or reduction, and remain at the base rate;
- (zz) originating goods classified under the tariff lines indicated with "Xq1", for which tariff rate quotas are set out in Japan's Schedule to the WTO Agreement, shall be excluded from any tariff commitment under this Agreement;

(aaa) originating goods classified under the tariff lines indicated with "Xq2", for which tariff rate quotas are set out by relevant cabinet orders of Japan, shall be excluded from any tariff commitment under this Agreement; and

(bbb) originating goods classified under the tariff lines indicated with "X" shall be excluded from any tariff commitment referred to in paragraph 1 of Part 1 and subparagraphs (a) to (yy).

2. Originating goods classified under the tariff lines indicated with "SG-n" in Column "Note" in the Schedule of Japan shall be subject to the provisions of Section C.
3. The treatment of originating goods classified under the tariff lines indicated with "S" in Column "Note" in the Schedule of Japan shall be subject to review pursuant to paragraphs 3 and 4 of Article 2.8.
4. Paragraph 6 of Part 1 shall not be applied to the case of customs duties on originating goods classified under the tariff lines 210610.219 and 210690.283.

SECTION B

Tariff rate quotas of Japan

1. General provisions

- (a) For the purposes of subparagraph 1(xx) of Section A, customs duties on originating goods classified under the tariff lines indicated with "TRQ-n" in Column "Note" in the Schedule of Japan shall be governed by the terms of the tariff rate quota (TRQ) for that specific tariff line, as set out in this Section, beginning on the date of entry into force of this Agreement.
- (b) For the purposes of implementing the TRQ set out in this Section, where the first year is less than 12 months, the aggregate quota quantity for the first year set out in each TRQ shall be reduced to a part of the aggregate quota quantity that is proportional to the number of complete months remaining in the first year. For the purposes of this subparagraph, 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), provided that the unit specified in relevant provisions in this Section shall apply.

- (c) In this 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 Section and shall not alter or supersede the coverage for each TRQ established by reference to the relevant tariff lines.

2. TRQ-1: Wheat products

- (a) The aggregate quota quantity in a particular year of originating goods of the European Union classified under the tariff lines set out in subparagraph (c) that shall be duty-free, subject to an import mark-up applied by Japan as provided for in subparagraph (d), is set out in the table below:

Year	Aggregate quota quantity (metric tonnes)
1	100
2	120
3	140
4	160
5	180
6	200
For the seventh year and for each subsequent year, the aggregate quota quantity shall remain at 200 metric tonnes.	

- (b) The rate of customs duty on originating goods of the European Union classified under the tariff lines set out in subparagraph (c) imported in excess of the aggregate quota quantity set out in subparagraph (a) shall be excluded from any tariff commitment under this Agreement.
- (c) Subparagraphs (a) and (b) shall apply to the originating goods classified under the tariff lines 190410.221, 190420.221, 190430.010, 190490.210 and 210690.214.
- (d) TRQ-1 shall be established outside the tariff rate quota set out in Japan's Schedule to the WTO Agreement and shall be administered by the Ministry of Agriculture, Forestry and Fisheries of Japan (hereinafter referred to in this Section as "MAFF"), or its successor, as a State Trading Enterprise using a simultaneous buy-sell (hereinafter referred to in this Section as "SBS") mechanism. Japan may collect the import mark-up for goods imported under the TRQ-1. The amount of the import mark-up shall not exceed the amount permitted for the goods under Japan's Schedule to the WTO Agreement.

3. TRQ-2: Mixes and doughs and cake mixes

- (a) The aggregate quota quantity in a particular year of originating goods of the European Union classified under the tariff lines set out in subparagraph (c) that shall be duty-free is set out in the table below:

Year	Aggregate quota quantity (metric tonnes)
1	10,400
2	11,160
3	11,920
4	12,680
5	13,440
6	14,200
For the seventh year and for each subsequent year, the aggregate quota quantity shall remain at 14,200 metric tonnes.	

- (b) The rate of customs duty on originating goods of the European Union classified under the tariff lines set out in subparagraph (c) imported in excess of the aggregate quota quantity set out in subparagraph (a) shall be excluded from any tariff commitment under this Agreement.

- (c) Subparagraphs (a) and (b) shall apply to the originating goods classified under the tariff lines 190120.222, 190120.232, 190120.235 and 190120.243.
- (d) TRQ-2 shall be administered by Japan, in a non-discriminatory manner, 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-3: Food preparations made primarily of wheat

- (a) The aggregate quota quantity in a particular year of originating goods of the European Union classified under the tariff lines set out in subparagraph (c) that shall be duty-free is set out in the table below:

Year	Aggregate quota quantity (metric tonnes)
1	2,000
2	2,200
3	2,400
4	2,600
5	2,800
6	3,000
For the seventh year and for each subsequent year, the aggregate quota quantity shall remain at 3,000 metric tonnes.	

- (b) The rate of customs duty on originating goods of the European Union classified under the tariff lines set out in subparagraph (c) imported in excess of the aggregate quota quantity set out in subparagraph (a) shall be excluded from any tariff commitment under this Agreement.
- (c) Subparagraphs (a) and (b) shall apply to the originating goods classified under the tariff lines 190190.242, 190190.247, 190190.252 and 190190.267.
- (d) TRQ-3 shall be administered by Japan, in a non-discriminatory manner, through a first-come, first-served import licensing procedure pursuant to which a certificate of tariff rate quota shall be issued by Japan.

5. TRQ-4: Wheat flour, pellets, rolled and food preparations

- (a) The aggregate quota quantity in a particular year of originating goods of the European Union classified under the tariff lines set out in subparagraph (c) that shall be duty-free, subject to an import mark-up applied by Japan as provided for in subparagraph (d), is set out in the table below:

Year	Aggregate quota quantity (metric tonnes)
1	3,700
2	3,800
3	3,900
4	4,000
5	4,100
6	4,200
For the seventh year and for each subsequent year, the aggregate quota quantity shall remain at 4,200 metric tonnes.	

- (b) The rate of customs duty on originating goods of the European Union classified under the tariff lines set out in subparagraph (c) imported in excess of the aggregate quota quantity set out in subparagraph (a) shall be excluded from any tariff commitment under this Agreement.

- (c) Subparagraphs (a) and (b) shall apply to the originating goods classified under the tariff lines 110100.011, 110100.091, 110290.210, 110311.010, 110319.210, 110320.110, 110320.510, 110419.111, 110419.121, 110429.111, 110429.121, 110811.010, 190120.131, 190120.151, 190190.151 and 190190.171.
- (d) TRQ-4 shall be established outside the tariff rate quota set out in Japan's Schedule to the WTO Agreement and shall be administered by MAFF, or its successor, as a State Trading Enterprise using a SBS mechanism. Japan may collect the import mark-up for goods imported under the TRQ-4. The amount of the import mark-up shall not exceed the amount permitted for the goods under Japan's Schedule to the WTO Agreement.

6. TRQ-5: Wheat

- (a) The aggregate quota quantity in a particular year of originating goods of the European Union classified under the tariff lines set out in subparagraph (c) that shall be duty-free, subject to an import mark-up applied by Japan as provided for in subparagraphs (e) and (f), and the maximum import mark-up to set the minimum selling price for each year for those goods are set out in the table below:

Year	Aggregate quota quantity (metric tonnes)	Maximum import mark-up to set the minimum selling price (yen/kg)
1	200	16.2
2	212	15.3
3	223	14.5
4	235	13.6
5	247	12.8
6	258	11.9
7	270	11.1
8	270	10.2
9	270	9.4
For the 10th year and for each subsequent year, the aggregate quota quantity shall remain at 270 metric tonnes. For the 10th year and for each subsequent year, the maximum import mark-up to set the minimum selling price shall remain at 9.4 yen per kilogramme for the originating goods.		

- (b) The rate of customs duty on originating goods of the European Union classified under the tariff lines set out in subparagraph (c) imported in excess of the aggregate quota quantity set out in subparagraph (a) shall be excluded from any tariff commitment under this Agreement.
- (c) Subparagraphs (a) and (b) shall apply to the originating goods classified under the tariff lines 100111.010, 100119.010, 100191.011, 100191.019, 100199.011, 100199.019 and 100860.210.

- (d) TRQ-5 shall be established outside the tariff rate quota set out in Japan's Schedule to the WTO Agreement and shall be administered by MAFF, or its successor, as a State Trading Enterprise using a SBS mechanism.
- (e) For the purposes of TRQ-5, "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.
- (f) 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.

7. TRQ-6: Udon

- (a) The aggregate quota quantity in a particular year of originating goods of the European Union classified under the tariff line set out in subparagraph (c) that shall be duty-free is set out in the table below:

Year	Aggregate quota quantity (metric tonnes)
1	10
For the second year and for each subsequent year, the aggregate quota quantity shall remain at 10 metric tonnes.	

- (b) The rate of customs duty on originating goods of the European Union classified under the tariff line set out in subparagraph (c) imported in excess of the aggregate quota quantity set out in subparagraph (a) shall be excluded from any tariff commitment under this Agreement.
- (c) Subparagraphs (a) and (b) shall apply to the originating goods classified under the tariff line 190219.092.
- (d) TRQ-6 shall be administered by Japan, in a non-discriminatory manner, 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-7: Barley flour, groats and pellets

- (a) The aggregate quota quantity in a particular year of originating goods of the European Union classified under the tariff lines set out in subparagraph (c) that shall be duty-free, subject to an import mark-up applied by Japan as provided for in subparagraph (d), is set out in the table below:

Year	Aggregate quota quantity (metric tonnes)
1	100
2	120
3	140
4	160
5	180
6	200
For the seventh year and for each subsequent year, the aggregate quota quantity shall remain at 200 metric tonnes.	

- (b) The rate of customs duty on originating goods of the European Union classified under the tariff lines set out in subparagraph (c) imported in excess of the aggregate quota quantity set out in subparagraph (a) shall be excluded from any tariff commitment under this Agreement.
- (c) Subparagraphs (a) and (b) shall apply to the originating goods classified under the tariff lines 110290.110, 110319.110, 110320.410, 110419.410, 110429.410 and 190410.231.

(d) TRQ-7 shall be established outside the tariff rate quota set out in Japan's Schedule to the WTO Agreement and shall be administered by MAFF, or its successor, as a State Trading Enterprise using a SBS mechanism. Japan may collect the import mark-up for goods imported under the TRQ-7. The amount of the import mark-up shall not exceed the amount permitted for the goods under Japan's Schedule to the WTO Agreement.

9. TRQ-8: Food preparations of barley

(a) The aggregate quota quantity in a particular year of originating goods of the European Union classified under the tariff lines set out in subparagraph (c) that shall be duty-free, subject to an import mark-up applied by Japan as provided for in subparagraph (d), is set out in the table below:

Year	Aggregate quota quantity (metric tonnes)
1	100
2	120
3	140
4	160
5	180
6	200
For the seventh year and for each subsequent year, the aggregate quota quantity shall remain at 200 metric tonnes.	

- (b) The rate of customs duty on originating goods of the European Union classified under the tariff lines set out in subparagraph (c) imported in excess of the aggregate quota quantity set out in subparagraph (a) shall be excluded from any tariff commitment under this Agreement.
- (c) Subparagraphs (a) and (b) shall apply to the originating goods classified under the tariff lines 190120.141, 190190.161, 190420.231, 190490.310 and 210690.216.
- (d) TRQ-8 shall be established outside the tariff rate quota set out in Japan's Schedule to the WTO Agreement and shall be administered by MAFF, or its successor, as a State Trading Enterprise using a SBS mechanism. Japan may collect the import mark-up for goods imported under the TRQ-8. The amount of the import mark-up shall not exceed the amount permitted for the goods under Japan's Schedule to the WTO Agreement.

10. TRQ-9: Barley

- (a) The aggregate quota quantity in a particular year of originating goods of the European Union classified under the tariff lines set out in subparagraph (c) that shall be duty-free, subject to an import mark-up applied by Japan as provided for in subparagraphs (e) and (f), and the maximum import mark-up to set the minimum selling price for each year for those goods are set out in the table below:

Year	Aggregate quota quantity (metric tonnes)	Maximum import mark-up to set the minimum selling price (yen/kg)
1	30	7.6
2	30	7.2
3	30	6.8
4	30	6.4
5	30	6.0
6	30	5.6
7	30	5.2
8	30	4.8
9	30	4.4
For the 10th year and for each subsequent year, the aggregate quota quantity shall remain at 30 metric tonnes. For the 10th year and for each subsequent year, the maximum import mark-up to set the minimum selling price shall remain at 4.4 yen per kilogramme.		

- (b) The rate of customs duty on originating goods of the European Union classified under the tariff lines set out in subparagraph (c) imported in excess of the aggregate quota quantity set out in subparagraph (a) shall be excluded from any tariff commitment under this Agreement.
- (c) Subparagraphs (a) and (b) shall apply to the originating goods classified under the tariff lines 100310.010 and 100390.019.
- (d) TRQ-9 shall be established outside the tariff rate quota set out in Japan's Schedule to the WTO Agreement and shall be administered by MAFF, or its successor, as a State Trading Enterprise using a SBS mechanism. A longer shipping period based on a trading contract between an importer and a producer shall be allowed.

- (e) For the purposes of TRQ-9, "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.
- (f) 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.

11. TRQ-10: Malt

- (a) The aggregate quota quantity in a particular year of originating goods of the European Union classified under the tariff lines set out in subparagraph (c) that shall be duty-free is set out in the table below:

Year	Aggregate quota quantity (metric tonnes)
1	185,700
For the second year and for each subsequent year, the aggregate quota quantity shall remain at 185,700 metric tonnes.	

- (b) The rate of customs duty on originating goods of the European Union classified under the tariff lines set out in subparagraph (c) imported in excess of the aggregate quota quantity set out in subparagraph (a) shall be excluded from any tariff commitment under this Agreement.
- (c) Subparagraphs (a) and (b) shall apply to the originating goods classified under the tariff lines 110710.029 and 110720.020.

- (d) TRQ-10 shall be administered by Japan, in a non-discriminatory manner, through a first-come, first-served import licensing procedure pursuant to which a certificate of tariff rate quota shall be issued by Japan.

12. TRQ-11: Coffee, tea mixes, food preparations and doughs

- (a) The aggregate quota quantity in a particular year of originating goods of the European Union classified under the tariff lines set out in subparagraph (c) that shall be duty-free is set out in the table below:

Year	Aggregate quota quantity (metric tonnes)
1	1,270
2	1,321
3	1,372
4	1,423
5	1,474
6	1,525
7	1,576
8	1,627
9	1,678
10	1,729
11	1,780
For the 12th year and for each subsequent year, the aggregate quota quantity shall remain at 1,780 metric tonnes.	

- (b) The rate of customs duty on originating goods of the European Union classified under the tariff lines set out in subparagraph (c) imported in excess of the aggregate quota quantity set out in subparagraph (a) shall be excluded from any tariff commitment under this Agreement.
- (c) Subparagraphs (a) and (b) shall apply to the originating goods classified under the tariff lines 170290.219, 190120.239, 190190.217, 190190.248, 190190.253, 210112.110, 210112.246, 210120.246, 210690.251, 210690.271, 210690.272 and 210690.281.
- (d) TRQ-11 shall be administered by Japan, in a non-discriminatory manner, through a first-come, first-served import licensing procedure pursuant to which a certificate of tariff rate quota shall be issued by Japan.

13. TRQ-12: Food preparations

- (a) The aggregate quota quantity in a particular year of originating goods of the European Union classified under the tariff line set out in subparagraph (c) that shall be duty-free is set out in the table below:

Year	Aggregate quota quantity (metric tonnes)
1	150.0
2	157.5
3	165.0
4	172.5
5	180.0
6	187.5
7	195.0
8	202.5
9	210.0
10	217.5
11	225.0
For the 12th year and for each subsequent year, the aggregate quota quantity shall remain at 225 metric tonnes.	

- (b) The rate of customs duty on originating goods of the European Union classified under the tariff line set out in subparagraph (c) imported in excess of the aggregate quota quantity set out in subparagraph (a) shall be excluded from any tariff commitment under this Agreement.
- (c) Subparagraphs (a) and (b) shall apply to the originating goods classified under the tariff line 210690.590.
- (d) TRQ-12 shall be administered by Japan, in a non-discriminatory manner, through a first-come, first-served import licensing procedure pursuant to which a certificate of tariff rate quota shall be issued by Japan.

14. TRQ-13: Glucose and fructose

- (a) The aggregate quota quantity in a particular year of originating goods of the European Union classified under the tariff lines set out in subparagraph (d) is set out in the table below:

Year	Aggregate quota quantity (metric tonnes)
1	1,780
2	2,136
3	2,492
4	2,848
5	3,204
6	3,560
7	3,916
8	4,272
9	4,628
10	4,984
11	5,340
For the 12th year and for each subsequent year, the aggregate quota quantity shall remain at 5,340 metric tonnes.	

- (b) (i) The in-quota rate of customs duty on originating goods of the European Union classified under the tariff lines set out in subparagraph (d)(i) shall be duty-free.
- (ii) The in-quota rate of customs duty other than the levy on originating goods of the European Union classified under the tariff lines set out in subparagraph (d)(ii) shall be 21.5 yen per each kilogramme 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 classified under the tariff line 170199.200. The sugar portion of those originating goods of the European Union classified under the tariff lines set out in subparagraph (d)(ii) 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 of the European Union classified under the tariff lines set out in subparagraph (d) imported in excess of the aggregate quota quantity set out in subparagraph (a) shall be excluded from any tariff commitment under this Agreement.

- (d) (i) Subparagraphs (a), (b)(i) and (c) shall apply to the originating goods classified under the tariff lines 170230.221, 170230.229, 170240.220, 170260.220 and 170290.529.
- (ii) Subparagraphs (a), (b)(ii) and (c) shall apply to the originating goods classified under the tariff lines 170230.210, 170240.210 and 170260.210.
- (e) TRQ-13 shall be administered by Japan, in a non-discriminatory manner, through a first-come, first-served import licensing procedure pursuant to which a certificate of tariff rate quota shall be issued by Japan.

15. TRQ-14: Food preparations

- (a) The aggregate quota quantity in a particular year of originating goods of the European Union classified under the tariff line set out in subparagraph (c) and the in-quota rate of customs duty for each year are set out in the table below:

Year	Aggregate quota quantity (metric tonnes)	In-quota rate of customs duty (%)
1	3,500	14.0
2	3,850	14.0
3	4,200	14.0
4	4,550	14.0
5	4,900	14.0
6	5,250	14.0
7	5,600	14.0
8	5,950	14.0
9	6,300	14.0
10	6,650	14.0
11	7,000	14.0
For the 12th year and for each subsequent year, the aggregate quota quantity shall remain at 7,000 metric tonnes. For the 12th year and for each subsequent year, the in-quota rate of customs duty shall remain at 14.0%.		

- (b) The rate of customs duty on originating goods of the European Union classified under the tariff line set out in subparagraph (c) imported in excess of the aggregate quota quantity set out in subparagraph (a) shall be excluded from any tariff commitment under this Agreement.
- (c) Subparagraphs (a) and (b) shall apply to the originating goods classified under the tariff line 190190.211.
- (d) TRQ-14 shall be administered by Japan, in a non-discriminatory manner, through a first-come, first-served import licensing procedure pursuant to which a certificate of tariff rate quota shall be issued by Japan.

16. TRQ-15: Food preparations containing more than 50 per cent of sucrose, and cocoa powder

- (a) The aggregate quota quantity in a particular year of originating goods of the European Union classified under the tariff lines set out in subparagraph (d) is set out in the table below:

Year	Aggregate quota quantity (metric tonnes)
1	100
2	103
3	106
4	109
5	112
6	115
7	118
8	121
9	124
10	127
11	130
For the 12th year and each subsequent year, the aggregate quota quantity shall remain at 130 metric tonnes.	

- (b) (i) The in-quota rate of customs duty on originating goods of the European Union classified under the tariff lines 170113.000, 170114.190, 200540.190, 200551.190, 200599.119, 210690.282 and 210690.510 shall be duty-free.
- (ii) The in-quota rate of customs duty on originating goods of the European Union classified under the tariff lines 190190.219 and 210690.284 shall be reduced as follows:

Year	In-quota rate of customs duty (%)
1	28.7
2	27.6
3	26.5
4	25.4
5	24.3
6	23.3
7	22.2
8	21.1
9	20.0
10	18.9
11	17.9
For the 12th year and for each subsequent year, the in-quota rate of customs duty shall remain at 17.9%.	

(iii) The in-quota rate of customs duty on originating goods of the European Union classified under the tariff line 180610.100 shall be reduced as follows:

Year	In-quota rate of customs duty (%)
1	28.4
2	27.0
3	25.7
4	24.3
5	23.0
6	21.6
7	20.3
8	18.9
9	17.6
10	16.2
11	14.9
For the 12th year and for each subsequent year, the in-quota rate of customs duty shall remain at 14.9%.	

(c) The rate of customs duty on originating goods of the European Union classified under the tariff lines set out in subparagraph (d) imported in excess of the aggregate quota quantity set out in subparagraph (a) shall be excluded from any tariff commitment under this Agreement.

- (d) Subparagraphs (a) to (c) shall apply to the originating goods classified under the tariff lines 170113.000, 170114.190, 180610.100, 190190.219, 200540.190, 200551.190, 200599.119, 210690.282, 210690.284 and 210690.510.
- (e) TRQ-15 shall be administered by Japan, in a non-discriminatory manner, through a first-come, first-served import licensing procedure pursuant to which a certificate of tariff rate quota shall be issued by Japan.

17. TRQ-16: Sugar

- (a) The in-quota rate of customs duty on originating goods of the European Union classified under the tariff lines set out in subparagraph (c) shall be duty-free, subject to levies which shall be refunded in accordance with the laws and regulations of Japan, when:
 - (i) the aggregate volume of the originating goods imported from the European Union in any year does not exceed the aggregate quota quantity set out in the table below; and

Year	Aggregate quota quantity (metric tonnes)
1	500
For the second year and for each subsequent year, the aggregate quota quantity shall remain at 500 metric tonnes.	

- (ii) the originating goods are imported with certificate of product testing and development which certifies the originating goods meet criteria and conditions set out in the laws and regulations of Japan.
- (b) The rate of customs duty on originating goods of the European Union classified under the tariff lines set out in subparagraph (c) imported in excess of the aggregate quota quantity set out in subparagraph (a)(i) shall be excluded from any tariff commitment under this Agreement.
- (c) Subparagraphs (a) and (b) shall apply to the originating goods classified under the tariff lines 170112.100, 170112.200, 170114.110, 170114.200, 170191.000, 170199.100, 170199.200, 170290.110, 170290.211, 170290.521 and 210690.221.
- (d) TRQ-16 shall be administered by Japan, in a non-discriminatory manner, through a first-come, first-served import licensing procedure pursuant to which a certificate of tariff rate quota shall be issued by Japan.

18. TRQ-17: Starch

- (a) The aggregate quota quantity in a particular year of originating goods of the European Union classified under the tariff lines set out in subparagraph (d) is set out in the table below:

Year	Aggregate quota quantity (metric tonnes)
1	6,400
2	6,550
3	6,700
4	6,850
5	7,000
6	7,150
For the seventh year and for each subsequent year, the aggregate quota quantity shall remain at 7,150 metric tonnes.	

- (b) (i) The in-quota rate of customs duty on originating goods of the European Union classified under the tariff lines 110812.090, 110813.090, 110814.090, 110819.019 and 110819.099 shall be duty-free, subject to levy of up to 25 per cent, only if those originating goods are imported for manufacturing starch sugar, dextrin, dextrin glue, dissolve starch, roasted starch or starch glue.

- (ii) The in-quota rate of customs duty on originating goods of the European Union classified under the tariff line 110813.090 imported for other purposes than those stipulated in subparagraph (b)(i) shall be duty-free only if those originating goods are imported under the following condition:
 - (A) those originating goods are not used directly for retail sale or food service industry;¹ or
 - (B) the quota quantity to be allocated for each application made by an importer shall not exceed the limit of three multiplied by the quantity of the potato starch, specified in application, produced from domestic potato and used by the importer in Japan.
- (iii) The in-quota rate of customs duty on originating goods of the European Union classified under the tariff line 110820.090 shall be duty-free.

¹ The imports under subparagraph (b)(ii)(A) are to be certified by the Government of Japan as not being used directly for retail sale or food service industry on a certificate of tariff rate quota.

- (iv) The in-quota rate of customs duty on originating goods of the European Union classified under the tariff line 110812.090 imported for other purposes than those stipulated in subparagraph (b)(i) shall be 12.5 per cent.
 - (v) The in-quota rate of customs duty on originating goods of the European Union classified under the tariff lines 190120.159 (not containing added sugar) and 190190.179 (not containing added sugar) shall be 16 per cent.
 - (vi) The in-quota rate of customs duty on originating goods of the European Union classified under the tariff lines 110814.090, 110819.019 and 110819.099 imported for other purposes than those stipulated in subparagraph (b)(i) shall be 25 per cent.
 - (vii) The in-quota rate of customs duty on originating goods of the European Union classified under the tariff lines 190120.159 (containing added sugar) and 190190.179 (containing added sugar) shall be 25 per cent.
- (c) The rate of customs duty on originating goods of the European Union classified under the tariff lines set out in subparagraph (d) imported in excess of the aggregate quota quantity set out in subparagraph (a) shall be excluded from any tariff commitment under this Agreement.

- (d) Subparagraphs (a) to (c) shall apply to the originating goods classified under the tariff lines 110812.090, 110813.090, 110814.090, 110819.019, 110819.099, 110820.090, 190120.159 and 190190.179.
- (e) TRQ-17 shall be administered by Japan, in a non-discriminatory manner, through a first-come, first-served import licensing procedure pursuant to which a certificate of tariff rate quota shall be issued by Japan.

19. TRQ-18: Prepared edible fats and oils

- (a) The aggregate quota quantity in a particular year of originating goods of the European Union classified under the tariff line set out in subparagraph (c) and the in-quota rate of customs duty for each year are set out in the table below:

Year	Aggregate quota quantity (metric tonnes)	In-quota rate of customs duty (%)
1	360	20.3
2	380	19.4
3	400	18.4
4	420	17.4
5	440	16.5
6	460	15.5
7	480	14.5
8	500	13.6
9	520	12.6
10	540	11.6
11	560	10.7
For the 12th year and for each subsequent year, the aggregate quota quantity shall remain at 560 metric tonnes. For the 12th year and for each subsequent year, the in-quota rate of customs duty shall remain at 10.7%.		

- (b) The rate of customs duty on originating goods of the European Union classified under the tariff line set out in subparagraph (c) imported in excess of the aggregate quota quantity set out in subparagraph (a) shall be excluded from any tariff commitment under this Agreement.
- (c) Subparagraphs (a) and (b) shall apply to the originating goods classified under the tariff line 210690.291.
- (d) TRQ-18 shall be administered by Japan, in a non-discriminatory manner, through a first-come, first-served import licensing procedure pursuant to which a certificate of tariff rate quota shall be issued by Japan.

20. TRQ-19: Food preparations containing cocoa

- (a) The aggregate quota quantity in a particular year of originating goods of the European Union classified under the tariff line set out in subparagraph (c) and the in-quota rate of customs duty for each year are set out in the table below:

Year	Aggregate quota quantity (metric tonnes)	In-quota rate of customs duty (%)
1	580	20.3
2	580	19.4
3	580	18.4
4	580	17.4
5	580	16.5
6	580	15.5
7	580	14.5
8	580	13.6
9	580	12.6
10	580	11.6
11	580	10.7
For the 12th year and for each subsequent year, the aggregate quota quantity shall remain at 580 metric tonnes. For the 12th year and for each subsequent year, the in-quota rate of customs duty shall remain at 10.7%.		

- (b) The rate of customs duty on originating goods of the European Union classified under the tariff line set out in subparagraph (c) imported in excess of the aggregate quota quantity set out in subparagraph (a) shall be excluded from any tariff commitment under this Agreement.
- (c) Subparagraphs (a) and (b) shall apply to the originating goods classified under the tariff line 180620.290.
- (d) TRQ-19 shall be administered by Japan, in a non-discriminatory manner, through a first-come, first-served import licensing procedure pursuant to which a certificate of tariff rate quota shall be issued by Japan.

21. TRQ-20: Food preparations containing cocoa (for the preparation of chocolate)

- (a) The in-quota rate of customs duty on originating goods of the European Union classified under the tariff line set out in subparagraph (c) shall be duty-free, when:
- (i) the aggregate volume of the originating goods imported from the European Union in any year does not exceed the aggregate quota quantity set out in the table below; and

Year	Aggregate quota quantity (metric tonnes)
1	440
2	526
3	612
4	698
5	784
6	870
7	956
8	1,042
9	1,128
10	1,214
11	1,300
For the 12th year and for each subsequent year, the aggregate quota quantity shall remain at 1,300 metric tonnes.	

- (ii) the quota quantity to be allocated for each application made by an importer shall not exceed the limit of three multiplied by the quantity of the milk powder, specified in application, produced from domestic milk and used by the importer for the production of chocolate in Japan.
- (b) The rate of customs duty on originating goods of the European Union classified under the tariff line set out in subparagraph (c) imported in excess of the aggregate quota quantity set out in subparagraph (a)(i) shall be excluded from any tariff commitment under this Agreement.
- (c) Subparagraphs (a) and (b) shall apply to the originating goods classified under the tariff line 180620.290.
- (d) TRQ-20 shall be administered by Japan, in a non-discriminatory manner, through a first-come, first-served import licensing procedure pursuant to which a certificate of tariff rate quota shall be issued by Japan.

22. TRQ-21: Evaporated milk

- (a) The in-quota rate of customs duty on originating goods of the European Union classified under the tariff lines set out in subparagraph (c) shall be duty-free, when:
- (i) the aggregate volume of the originating goods imported from the European Union in any year does not exceed the aggregate quota quantity set out in the table below; and

Year	Aggregate quota quantity (metric tonnes)
1	780
2	1,124
3	1,468
4	1,812
5	2,156
6	2,500
For the seventh year and for each subsequent year, the aggregate quota quantity shall remain at 2,500 metric tonnes.	

- (ii) the originating goods are liquid at ordinary temperature, approximately from 1 to 32 degrees Celsius.

- (b) The rate of customs duty on originating goods of the European Union classified under the tariff lines set out in subparagraph (c) imported in excess of the aggregate quota quantity set out in subparagraph (a)(i) shall be excluded from any tariff commitment under this Agreement.
- (c) Subparagraphs (a) and (b) shall apply to the originating goods classified under the tariff lines 040291.129 and 040291.290.
- (d) TRQ-21 shall be administered by Japan, in a non-discriminatory manner, through a first-come, first-served import licensing procedure pursuant to which a certificate of tariff rate quota shall be issued by Japan.

23. TRQ-22: Whey

- (a) The in-quota rate of customs duty on originating goods of the European Union classified under the tariff lines 040410.139, 040410.149, 040410.189, 040490.118, 040490.128 and 040490.138 shall be duty-free. The in-quota rate of customs duty on originating goods of the European Union classified under the tariff lines 040410.129 and 040410.169 shall be eliminated as follows:

Year	In-quota rate of customs duty (containing added sugar) (%)	In-quota rate of customs duty (not containing added sugar) (%)
1	31.8	22.7
2	28.6	20.5
3	25.5	18.2
4	22.3	15.9
5	19.1	13.6
6	0.0	0.0
For the seventh year 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 the originating goods imported from the European Union in any year does not exceed the aggregate quota quantity set out in the table below; and

Year	Aggregate quota quantity (metric tonnes)
1	6,200
2	6,520
3	6,840
4	7,160
5	7,480
6	7,800
7	8,120
8	8,440
9	8,760
10	9,080
11	9,400
For the 12th year and for each subsequent year, the aggregate quota quantity shall remain at 9,400 metric tonnes.	

(ii) the following condition is satisfied:

- (A) the ash content of the originating goods classified under the tariff lines 040410.129 and 040410.169 are more than or equal to 11 per cent;
- (B) the originating goods classified under the tariff lines 040410.149, 040410.189, 040490.118, 040490.128 and 040490.138 are whey and products consisting of natural milk constitutions, used for infant formula; or
- (C) the originating goods classified under the tariff lines 040410.139 and 040410.149 are whey permeate with protein content less than 5 per cent.

- (c) The rate of customs duty on originating goods of the European Union classified under the tariff lines 040410.129, 040410.139, 040410.149, 040410.169 and 040410.189 imported in excess of the aggregate quota quantity set out in subparagraph (b)(i) shall be determined in accordance with categories "R11" and "R12" for the originating goods containing a milk protein content of less than 25 per cent and the originating goods containing a milk protein content equal to or greater than 25 per cent but less than 45 per cent, "B5****" and "B5*****" for the originating goods containing a milk protein content equal to or greater than 45 per cent or "A" for the originating goods for manufacturing mixed feeds containing added colouring matter, as set out in subparagraphs 1(kk), 1(ll), 1(g), 1(h) and 1(a) respectively of Section A. The rate of customs duty on originating goods of the European Union classified under the tariff lines 040490.118, 040490.128 and 040490.138 imported in excess of the aggregate quota quantity set out in subparagraph (b)(i) shall be excluded from any tariff commitment under this Agreement.
- (d) Subparagraphs (a) to (c) shall apply to the originating goods classified under the tariff lines 040410.129, 040410.139, 040410.149, 040410.169, 040410.189, 040490.118, 040490.128 and 040490.138.

(e) TRQ-22 shall be administered by Japan, in a non-discriminatory manner, through a first-come, first-served import licensing procedure pursuant to which a certificate of tariff rate quota shall be issued by Japan.

24. TRQ-23: Butter, skimmed milk powder, milk powder, butter milk powder and condensed milk

(a) The aggregate quota quantity in a particular year of originating goods of the European Union classified under the tariff lines set out in subparagraph (e), expressed in terms of whole milk equivalent (metric tonnes) calculated with a conversion factor listed in subparagraph (c) is set out in the table below:

Year	Aggregate quota quantity (whole milk equivalent (metric tonnes))
1	12,857
2	13,286
3	13,714
4	14,143
5	14,571
6	15,000
For the seventh year and for each subsequent year, the aggregate quota quantity shall remain at 15,000 whole milk equivalent (metric tonnes).	

- (b) (i) The in-quota rate of customs duty on originating goods of the European Union classified under the tariff lines 040510.129, 040510.229, 040520.090, 040590.190 and 040590.229 shall be reduced as follows:

Year	In-quota rate of customs duty for butter
1	35% + 290 yen/kg
2	35% + 261 yen/kg
3	35% + 232 yen/kg
4	35% + 203 yen/kg
5	35% + 174 yen/kg
6	35% + 145 yen/kg
7	35% + 116 yen/kg
8	35% + 87 yen/kg
9	35% + 58 yen/kg
10	35% + 29 yen/kg
11	35%
For the 12th year and for each subsequent year, the in-quota rate of customs duty shall remain at 35%.	

- (ii) The in-quota rate of customs duty on originating goods of the European Union classified under the tariff lines 040210.129, 040210.212, 040210.229, 040221.212, 040221.229 and 040229.291 shall be reduced as follows:

Year	In-quota rate of customs duty for skimmed milk powder (not containing added sugar)	In-quota rate of customs duty for skimmed milk powder (containing added sugar)
1	25% + 130 yen/kg	35% + 130 yen/kg
2	25% + 117 yen/kg	35% + 117 yen/kg
3	25% + 104 yen/kg	35% + 104 yen/kg
4	25% + 91 yen/kg	35% + 91 yen/kg
5	25% + 78 yen/kg	35% + 78 yen/kg
6	25% + 65 yen/kg	35% + 65 yen/kg
7	25% + 52 yen/kg	35% + 52 yen/kg
8	25% + 39 yen/kg	35% + 39 yen/kg
9	25% + 26 yen/kg	35% + 26 yen/kg
10	25% + 13 yen/kg	35% + 13 yen/kg
11	25%	35%
For the 12th year and for each subsequent year, the in-quota rate of customs duty shall remain at 25% for skimmed milk powder not containing added sugar, or 35% for skimmed milk powder containing added sugar.		

(iii) The in-quota rate of customs duty on originating goods of the European Union classified under the tariff lines 040221.119, 040221.129, 040229.119, 040229.129, 040390.113, 040390.123 and 040390.133 shall be reduced as follows:

Year	In-quota rate of customs duty for butter milk powder (not containing added sugar)	In-quota rate of customs duty for butter milk powder (containing added sugar)	In-quota rate of customs duty for milk powder
1	25% + 200 yen/kg	35% + 200 yen/kg	30% + 210 yen/kg
2	25% + 180 yen/kg	35% + 180 yen/kg	30% + 189 yen/kg
3	25% + 160 yen/kg	35% + 160 yen/kg	30% + 168 yen/kg
4	25% + 140 yen/kg	35% + 140 yen/kg	30% + 147 yen/kg
5	25% + 120 yen/kg	35% + 120 yen/kg	30% + 126 yen/kg
6	25% + 100 yen/kg	35% + 100 yen/kg	30% + 105 yen/kg
7	25% + 80 yen/kg	35% + 80 yen/kg	30% + 84 yen/kg
8	25% + 60 yen/kg	35% + 60 yen/kg	30% + 63 yen/kg
9	25% + 40 yen/kg	35% + 40 yen/kg	30% + 42 yen/kg
10	25% + 20 yen/kg	35% + 20 yen/kg	30% + 21 yen/kg
11	25%	35%	30%
For the 12th year and for each subsequent year, the in-quota rate of customs duty shall remain at 25% for butter milk powder not containing added sugar, 35% for butter milk powder containing added sugar, or 30% for milk powder.			

(iv) The in-quota rate of customs duty on originating goods of the European Union classified under the tariff lines 040299.129 and 040299.290 shall be duty-free.

- (c) For the purposes of TRQ-23, the conversion factor set out in the right column of the table below indicates the coefficient for a calculation to obtain the weight in whole milk equivalent of the respective originating goods classified under the tariff lines set out in the left column of the table below:

Tariff line	Conversion factor
040210.129	6.48
040210.212	6.48
040210.229	6.48
040221.119	8.9
040221.129	13.43
040221.212	6.84
040221.229	6.84
040229.119	8.9
040229.129	13.43
040229.291	6.84
040299.129	6.69
040299.290	3.65
040390.113	6.48
040390.123	8.57
040390.133	13.43
040510.129	12.34
040510.229	15.05
040520.090	12.34
040590.190	12.34
040590.229	15.05

- (d) The rate of customs duty on originating goods of the European Union classified under the tariff lines set out in subparagraph (e) imported in excess of the aggregate quota quantity set out in subparagraph (a) shall be excluded from any tariff commitment under this Agreement.
- (e) Subparagraphs (a) to (d) shall apply to the originating goods classified under the tariff lines 040510.129, 040510.229, 040520.090, 040590.190, 040590.229, 040210.129, 040210.212, 040210.229, 040221.212, 040221.229, 040229.291, 040221.119, 040221.129, 040229.119, 040229.129, 040390.113, 040390.123, 040390.133, 040299.129 and 040299.290.
- (f) TRQ-23 shall be administered by Japan, in a non-discriminatory manner, through a first-come, first-served import licensing procedure pursuant to which a certificate of tariff rate quota shall be issued by Japan.

25. TRQ-24: Milk powder (for the preparation of chocolate)

- (a) The in-quota rate of customs duty on originating goods of the European Union classified under the tariff lines set out in subparagraph (d) shall be duty-free, when:
- (i) the aggregate volume of the originating goods imported from the European Union in any year does not exceed the aggregate quota quantity, expressed in terms of whole milk equivalent (metric tonnes) calculated with a conversion factor listed in subparagraph (b), set out in the table below; and

Year	Aggregate quota quantity (whole milk equivalent (metric tonnes))
1	5,242
2	6,312
3	7,382
4	8,451
5	9,521
6	10,591
7	11,661
8	12,731
9	13,800
10	14,870
11	15,940
For the 12th year and for each subsequent year, the aggregate quota quantity shall remain at 15,940 whole milk equivalent (metric tonnes).	

- (ii) the quota quantity to be allocated for each application made by an importer shall not exceed the limit of three multiplied by the quantity of the milk powder, specified in application, produced from domestic milk and used by the importer for the production of chocolate in Japan.
- (b) For the purposes of TRQ-24, the conversion factor set out in the right column of the table below indicates the coefficient for a calculation to obtain the weight in whole milk equivalent of the respective originating goods classified under the tariff lines set out in the left column of the table below:

Tariff line	Conversion factor
040221.119	8.9
040221.129	13.43

- (c) The rate of customs duty on originating goods of the European Union classified under the tariff lines set out in subparagraph (d) imported in excess of the aggregate quota quantity set out in subparagraph (a)(i) shall be excluded from any tariff commitment under this Agreement.

- (d) Subparagraphs (a) to (c) shall apply to the originating goods classified under the tariff lines 040221.119 and 040221.129.
- (e) TRQ-24 shall be administered by Japan, in a non-discriminatory manner, through a first-come, first-served import licensing procedure pursuant to which a certificate of tariff rate quota shall be issued by Japan.

26. TRQ-25: Cheeses

- (a) (i) The aggregate quota quantity in a particular year of originating goods of the European Union classified under the tariff lines set out in subparagraph (d) from the first year until the 16th year is set out in the table below:

Year	Aggregate quota quantity (metric tonnes)
1	20,000
2	20,600
3	21,200
4	21,800
5	22,500
6	23,200
7	23,900
8	24,600
9	25,300
10	26,100
11	26,900
12	27,700
13	28,500
14	29,300
15	30,200
16	31,000

(ii) From the 17th year, the aggregate quota quantity for each year shall be calculated every five years based on the calculation method set out in subparagraphs (A) to (C), and shall be stipulated by laws, regulations or ministerial ordinances of Japan:

(A) if there is a positive growth in total cheese consumption in Japan over the six preceding fiscal years¹, the aggregate quota quantity for each of the next five years shall be calculated based on the compound annual growth rate in total cheese consumption in Japan over the six preceding fiscal years, calculated every five years in accordance with subparagraph (B) using the official statistics published by the MAFF, or its successor, and on the aggregate quota quantity in the year immediately preceding each year for which the calculation is made;

¹ For the purposes of TRQ-25, "fiscal year" means a Japanese fiscal year beginning on 1 April and ending on the following 31 March.

- (B) in calculating the compound annual growth rate referred to in subparagraph (A), the total cheese consumption in Japan in both the fiscal year which is two fiscal years prior to the first fiscal year of the next five fiscal years and the fiscal year which is seven fiscal years prior to the first fiscal year of the next five fiscal years shall be used; and
- (C) if there is no positive growth in total cheese consumption in Japan over the six preceding fiscal years, the aggregate quota quantity for each of the next five years shall remain at the level in the most recent year.

- (b) (i) The in-quota rate of customs duty on originating goods of the European Union classified under the tariff line 040610.020 shall be eliminated as follows:

Year	In-quota rate of customs duty (%)
1	21.0
2	19.6
3	18.2
4	16.8
5	15.4
6	14.0
7	12.6
8	11.2
9	9.8
10	8.4
11	7.0
12	5.6
13	4.2
14	2.8
15	1.4
16	0.0
For the 17th year and for each subsequent year, the in-quota rate of customs duty shall remain at zero.	

- (ii) The in-quota rate of customs duty on originating goods of the European Union classified under the tariff lines 040610.090, 040640.090 and 040690.090 shall be eliminated as follows:

Year	In-quota rate of customs duty (%)
1	27.9
2	26.1
3	24.2
4	22.4
5	20.5
6	18.6
7	16.8
8	14.9
9	13.0
10	11.2
11	9.3
12	7.5
13	5.6
14	3.7
15	1.9
16	0.0
For the 17th year and for each subsequent year, the in-quota rate of customs duty shall remain at zero.	

(iii) The in-quota rate of customs duty on originating goods of the European Union classified under the tariff lines 040620.100 and 040630.000 shall be eliminated as follows:

Year	In-quota rate of customs duty (%)
1	37.5
2	35.0
3	32.5
4	30.0
5	27.5
6	25.0
7	22.5
8	20.0
9	17.5
10	15.0
11	12.5
12	10.0
13	7.5
14	5.0
15	2.5
16	0.0
For the 17th year and for each subsequent year, the in-quota rate of customs duty shall remain at zero.	

- (c) The rate of customs duty on originating goods of the European Union classified under the tariff lines set out in subparagraph (d) imported in excess of the aggregate quota quantity set out in subparagraph (a) shall be excluded from any tariff commitment under this Agreement.
- (d) Subparagraphs (a) to (c) shall apply to the originating goods classified under the tariff lines 040610.020, 040610.090, 040640.090, 040620.100, 040630.000 and 040690.090.
- (e) TRQ-25 shall be administered by Japan, in a non-discriminatory manner, through a first-come, first-served import licensing procedure pursuant to which a certificate of tariff rate quota shall be issued by Japan.

SECTION C

Agricultural safeguard measures

SUB-SECTION 1

Notes for Section C

1. This Section sets out:
 - (a) the originating agricultural goods that may be subject to agricultural safeguard measures pursuant to paragraph 2 of Section A;
 - (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 Article 2.8, Japan may apply an agricultural safeguard measure to the originating agricultural goods classified under the tariff lines indicated with "SG1*", "SG1**", "SG2", "SG3", "SG4*", "SG4**", "SG5" or "SG6" in Column "Note" in the Schedule of Japan. Japan may apply such measure only under the conditions set out in this Section and only in accordance with the terms set out in this Section.
3. If the conditions set out in this Section are satisfied, Japan may, as an agricultural safeguard measure, increase the rate of customs duty on such an originating agricultural good to a level not exceeding the lesser of:
 - (a) the most-favoured-nation applied rate of customs duty in effect at the time of the application of the agricultural safeguard measure;
 - (b) the most-favoured-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 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 European Union thereof in writing and provide the European Union with relevant data concerning the measure. Japan shall, on written request of the European Union, respond to specific questions from, and provide information to, the European Union, including by e-mail, teleconference, video-conference and in person, regarding the application of the measure.
5. 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 subparagraph 3(c) of this Sub-Section is zero.
6. For the purposes of this Section:
 - (a) "fiscal year" means a Japanese fiscal year beginning on 1 April and ending on the following 31 March; and
 - (b) "quarter" means a period:
 - (i) from 1 April until 30 June;
 - (ii) from 1 July until 30 September;

(iii) from 1 October until 31 December; or

(iv) from 1 January until 31 March.

SUB-SECTION 2

Agricultural safeguard measure for beef

1. In accordance with paragraph 2 of Sub-Section 1, with respect to the originating agricultural goods classified under the tariff lines indicated with "SG1*" in Column "Note" in the Schedule of Japan (hereinafter referred to in this Sub-Section as "SG1* goods") or the originating agricultural goods classified under the tariff lines indicated with "SG1**" in Column "Note" in the Schedule of Japan (hereinafter referred to in this Sub-Section as "SG1** goods"), Japan may apply an agricultural safeguard measure only if the aggregate volume of imports of those originating agricultural goods from the European Union for a particular year exceeds the trigger level set out as follows:
 - (a) 43,500 metric tonnes for the first year, except as provided in paragraph 9;
 - (b) 44,278 metric tonnes for the second year;

- (c) 45,056 metric tonnes for the third year;
- (d) 45,833 metric tonnes for the fourth year;
- (e) 46,611 metric tonnes for the fifth year;
- (f) 47,389 metric tonnes for the sixth year;
- (g) 48,167 metric tonnes for the seventh year;
- (h) 48,944 metric tonnes for the eighth year;
- (i) 49,722 metric tonnes for the ninth year;
- (j) 50,500 metric tonnes for the 10th year;
- (k) from the 11th year until the 15th year, for each year, the trigger level of the previous year plus 385 metric tonnes; and
- (l) from the 16th year, for each year, the trigger level of the previous year plus 770 metric tonnes.

2. (a) For SG1* goods, the rate of customs duty referred to in subparagraph 3(c) of Sub-Section 1 shall be:
- (i) 38.5 per cent from the first year until the third year;
 - (ii) 30.0 per cent from the fourth year until the 10th year;
 - (iii) 20.0 per cent from the 11th year until the 14th year;
 - (iv) 18.0 per cent for the 15th year; and
 - (v) from the 16th year:
 - (A) one percentage point less than the rate of customs duty of the previous year, if Japan did not apply an agricultural safeguard measure under this Sub-Section in the previous year; or
 - (B) the same as the rate of customs duty of the previous year, if Japan applied an agricultural safeguard measure under this Sub-Section in the previous year.

- (b) For SG1** goods, the rate of customs duty referred to in subparagraph 3(c) of Sub-Section 1 shall be:
- (i) 39.0 per cent for the first year;
 - (ii) 38.5 per cent for the second year and the third year;
 - (iii) 32.7 per cent for the fourth year;
 - (iv) 30.6 per cent for the fifth year;
 - (v) 30.0 per cent from the sixth year until the 10th year;
 - (vi) 20.0 per cent from the 11th year until the 14th year;
 - (vii) 18.0 per cent for the 15th year; and

(viii) from the 16th year:

- (A) one percentage point less than the rate of customs duty of the previous year, if Japan did not apply an agricultural safeguard measure under this Sub-Section in the previous year; or
- (B) the same as the rate of customs duty of the previous year, if Japan applied an agricultural safeguard measure under this Sub-Section in the previous year.

- (c) If the condition set out in paragraph 1 is satisfied in one year and, as a result thereof, an agricultural safeguard measure is in effect during the following year pursuant to subparagraph 3(b) or (c), the rate of customs duty referred to in subparagraph 3(c) of Sub-Section 1 for the purpose of that agricultural safeguard measure shall, for the duration of that measure, be set at the level applicable for the year in which the condition set out in paragraph 1 was satisfied.

3. An agricultural safeguard measure referred to in paragraph 1 may be maintained:
 - (a) if the aggregate volume of imports from the European Union of SG1* goods or SG1** goods in any fiscal year exceeds the trigger level set out in paragraph 1 prior to 31 January, until the end of that fiscal year;
 - (b) if the aggregate volume of imports from the European Union of SG1* goods or SG1** goods in any fiscal year exceeds the trigger level set out in paragraph 1 during the month of February, for a period of 45 days beginning on the date of the application of the agricultural safeguard measure; and
 - (c) if the aggregate volume of imports from the European Union of SG1* goods or SG1** goods in any fiscal year exceeds the trigger level set out in paragraph 1 during the month of March, for a period of 30 days beginning on the date of the application of the agricultural safeguard measure.
4. (a) For the purposes of this Sub-Section, 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 referred to in subparagraph (c) in which the condition set out in paragraph 1 is satisfied.

- (b) For the purposes of this Sub-Section, as an exceptional measure taken for the implementation of this Sub-Section, the customs administration of Japan shall, no later than five business days after the end of each publication period, publish the aggregate volume of imports of SG1* goods or SG1** goods from the European Union between:
 - (i) the beginning of the fiscal year and the end of the publication period; and
 - (ii) from the 11th year until the 15th year, the beginning of the quarter and the end of the publication period.
- (c) For the purposes of this Sub-Section, "publication period" means:
 - (i) the period from the first day of each month until the 10th day of that month;
 - (ii) the period from the 11th day of each month until the 20th day of that month; and
 - (iii) the period from the 21st day of each month until the final day of that month.

5. (a) Notwithstanding paragraph 1, if, during any year from the 11th year until the 15th year, the aggregate volume of imports of SG1* goods or SG1** goods from the European Union in any quarter exceeds the quarterly safeguard trigger volume set out in subparagraph (b), Japan may increase the rates of customs duties on such goods in accordance with paragraph 3 of Sub-Section 1 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 quantity of imports of such goods in the quarter exceeded the quarterly safeguard trigger volume. The rate of customs duty referred to in subparagraph 3(c) of Sub-Section 1 if the condition set out in this paragraph is satisfied shall be:
- (i) 20.0 per cent from the 11th year until the 14th year; and
 - (ii) 18.0 per cent for the 15th year.
- (b) For the purposes of this paragraph, the "quarterly safeguard trigger volume" means 117 per cent of one fourth of the trigger level set out in subparagraph 1(k) for the respective year.

- (c) Notwithstanding paragraph 1, if, during any year from the 11th year until the 15th year, the aggregate volume of imports of SG1* goods or SG1** goods from the European Union exceeds the trigger level set out in subparagraph 1(k) for the respective year, and at the same time as the aggregate volume of imports of those goods from the European Union in the quarter exceeds the quarterly safeguard trigger volume set out in subparagraph (b), Japan may maintain an agricultural safeguard measure under this Sub-Section until the later of the end of the 90 day period provided for in subparagraph (a) or the end of the periods provided for in paragraph 3.
6. If, during any four consecutive years after the 15th year, Japan does not apply an agricultural safeguard measure under this Sub-Section on SG1* goods, Japan shall not apply any further agricultural safeguard measures under this Sub-Section on such goods. The same applies to SG1** goods.

7. Notwithstanding paragraph 1, if the importation into Japan from the European Union of SG1* goods or SG1** goods has been wholly or substantially suspended for more than 36 months due to sanitary concerns, Japan shall not apply an agricultural safeguard measure under this Sub-Section to such goods from the European Union for 48 months after the whole or substantial lifting of the suspension. If the importation from the European Union of such goods had been suspended, and a natural disaster, such as severe drought, disrupts the recovery of the production of such goods in the European Union, the period in which Japan shall not apply an agricultural safeguard measure under this Sub-Section to such goods from the European Union shall be 60 months.
8. Japan shall not apply the tariff emergency measures on beef referred to in Article 7.5 of the Temporary Tariff Measures Law of Japan (Law No.36 of 1960) to SG1* goods.
9. If the first year is less than 12 months, the applicable trigger level for the first year for the purposes of subparagraph 1(a) shall be determined by multiplying 43,500 metric tonnes by a fraction the numerator of which shall be the number of months between the date of entry into force of this Agreement and the following 31 March and the denominator of which shall be 12. For the purpose 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).

SUB-SECTION 3

Agricultural safeguard measure for pork

1. In accordance with paragraph 2 of Sub-Section 1, with respect to the originating agricultural goods classified under the tariff lines indicated with "SG2" in Column "Note" in the Schedule of Japan (hereinafter referred to in this Sub-Section as "SG2 goods"), Japan may apply an agricultural safeguard measure only if the following condition is satisfied:
 - (a) in the first year and the second year, except as provided in paragraph 6, Japan may apply an agricultural safeguard measure under this Sub-Section to SG2 goods only if the aggregate volume of imports of SG2 goods from the European Union for the respective year exceeds 112 per cent of the largest annual aggregate volume of imports of SG2 goods from the European Union during any of the preceding three fiscal years;
 - (b) in the third year and the fourth year, Japan may apply an agricultural safeguard measure under this Sub-Section to SG2 goods only if the aggregate volume of imports of SG2 goods from the European Union for the respective year exceeds 116 per cent of the largest annual aggregate volume of imports of SG2 goods from the European Union during any of the preceding three fiscal years;

(c) in the fifth year and the sixth year:

- (i) Japan may apply an agricultural safeguard measure under this Sub-Section to SG2 goods imported at a price equal to or greater than the threshold price¹ for those SG2 goods only if the aggregate volume of imports of those SG2 goods from the European Union for the respective year exceeds 116 per cent of the largest annual aggregate volume of imports of those SG2 goods from the European Union during any of the preceding three fiscal years; or
- (ii) Japan may apply an agricultural safeguard measure under this Sub-Section to SG2 goods imported at a price less than the threshold price for those SG2 goods only if the aggregate volume of imports of those SG2 goods from the European Union for the respective year exceeds:

(A) 63,000 metric tonnes for the fifth year; and

¹ For the purposes of subparagraphs (c) and (d), "threshold price" means:

- (a) 399 yen per kilogramme for the originating agricultural goods classified under the tariff lines 020312.021, 020312.023, 020319.021, 020319.023, 020322.021, 020322.023, 020329.021, 020329.023, 020630.092, 020630.093, 020649.092 and 020649.093; and
- (b) 299.25 yen per kilogramme for the originating agricultural goods classified under the tariff lines 020311.020, 020311.030, 020321.020 and 020321.030.

(B) 71,400 metric tonnes for the sixth year; and

(d) from the seventh year until the 11th year:

- (i) Japan may apply an agricultural safeguard measure under this Sub-Section to SG2 goods imported at price equal to or greater than the threshold price for those SG2 goods only if the aggregate volume of imports of those SG2 goods from the European Union for the respective year exceeds 119 per cent of the largest annual aggregate volume of imports of those SG2 goods from the European Union during any of the preceding three fiscal years; or
- (ii) Japan may apply an agricultural safeguard measure under this Sub-Section to SG2 goods imported at price less than the threshold price for those SG2 goods only if the aggregate volume of imports of those SG2 goods from the European Union for the respective year exceeds:

(A) 79,800 metric tonnes for the seventh year;

(B) 88,200 metric tonnes for the eighth year;

(C) 96,600 metric tonnes for the ninth year;

(D) 105,000 metric tonnes for the 10th year; and

(E) 105,000 metric tonnes for the 11th year.

2. For SG2 goods, the rate of customs duty referred to in subparagraph 3(c) of Sub-Section 1 shall be:

(a) for SG2 goods classified under the tariff lines 020311.040, 020312.022, 020319.022, 020321.040, 020322.022, 020329.022, 020630.099 and 020649.099:

(i) 4.0 per cent from the first year until the third year;

(ii) 3.4 per cent from the fourth year until the sixth year;

(iii) 2.8 per cent from the seventh year until the ninth year; and

(iv) 2.2 per cent in the 10th year and the 11th year;

(b) for SG2 goods classified under the tariff lines 020312.021, 020312.023, 020319.021, 020319.023, 020322.021, 020322.023, 020329.021, 020329.023, 020630.092, 020630.093, 020649.092 and 020649.093, the lesser of:

- (i) the difference between CIF import price per kilogramme and the First Safeguard Standard Import Price¹; and
- (ii) the first alternative rate²; and

¹ For the purposes of subparagraph (b), "First Safeguard Standard Import Price" means a price equal to 524 yen per kilogramme multiplied by the sum of 100 per cent and the rate of customs duty set out in subparagraph (a) for the respective year.

² For the purposes of subparagraph (b), "first alternative rate" means:

- (a) the rate of customs duty specified in the Schedule of Japan for the tariff lines 020312.023, 020319.023, 020322.023, 020329.023, 020630.093 or 020649.093 from the first year until the fourth year;
- (b) 100 yen per kilogramme from the fifth year until the ninth year; and
- (c) 70 yen per kilogramme for the 10th year and the 11th year.

(c) for SG2 goods classified under the tariff lines 020311.020, 020311.030, 020321.020 and 020321.030, the lesser of:

(i) the difference between CIF import price per kilogramme and the Second Safeguard Standard Import Price¹; and

(ii) the second alternative rate².

3. Any agricultural safeguard measure applied under this Sub-Section may be maintained only until the end of the year in which the condition set out in paragraph 1 is satisfied.

¹ For the purposes of subparagraph (c), "Second Safeguard Standard Import Price" means a price equal to 393 yen per kilogramme multiplied by the sum of 100 per cent and the rate of customs duty set out in subparagraph (a) for the respective year.

² For the purposes of subparagraph (c), "second alternative rate" means:

- (a) the rate of customs duty specified in the Schedule of Japan for the tariff lines 020311.020 or 020321.020 from the first year until the fourth year;
- (b) 75 yen per kilogramme from the fifth year until the ninth year; and
- (c) 52.5 yen per kilogramme for the 10th year and the 11th year.

4. Japan shall not apply or maintain any agricultural safeguard measure under this Sub-Section after the end of the 11th year.
5. Japan shall not apply the tariff emergency measures on pork referred to in paragraph 1 of Article 7.6 of the Temporary Tariff Measures Law of Japan (Law No. 36 of 1960) to SG2 goods.
6. If the first year is less than 12 months, the applicable trigger level set out in paragraph 1 for SG2 goods from the European Union for the first year for the purposes of subparagraph 1(a) shall be determined by multiplying 112 per cent of the largest annual aggregate volume of imports of SG2 goods from the European Union during any of the preceding three fiscal years by a fraction the numerator of which shall be the number of months between the date of entry into force of this Agreement and the following 31 March and the denominator of which shall be 12. For the purpose 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).

SUB-SECTION 4

Agricultural safeguard measure for processed pork

1. In accordance with paragraph 2 of Sub-Section 1, with respect to the originating agricultural goods classified under the tariff lines indicated with "SG3" in Column "Note" in the Schedule of Japan (hereinafter referred to in this Sub-Section as "SG3 goods"), Japan may apply an agricultural safeguard measure only if the following condition is satisfied:
 - (a) in the first year and the second year, except as provided in paragraph 6, Japan may apply an agricultural safeguard measure under this Sub-Section to SG3 goods only if the aggregate volume of imports of SG3 goods from the European Union for the respective year exceeds 115 per cent of the largest annual aggregate volume of imports of SG3 goods from the European Union during any of the preceding three fiscal years;
 - (b) from the third year until the sixth year, Japan may apply an agricultural safeguard measure under this Sub-Section to SG3 goods only if the aggregate volume of imports of SG3 goods from the European Union for the respective year exceeds 118 per cent of the largest annual aggregate volume of imports of SG3 goods from the European Union during any of the preceding three fiscal years; and

- (c) from the seventh year until the 11th year, Japan may apply an agricultural safeguard measure under this Sub-Section to SG3 goods only if the aggregate volume of imports of SG3 goods from the European Union for the respective year exceeds 121 per cent of the largest annual aggregate volume of imports of SG3 goods from the European Union during any of the preceding three fiscal years.
- 2.
 - (a) For SG3 goods, the rate of customs duty referred to in subparagraph 3(c) of Sub-Section 1 shall be:
 - (i) 85 per cent of the base rate from the first year until the fourth year;
 - (ii) 60 per cent of the base rate from the fifth year until the ninth year; and
 - (iii) 45 per cent of the base rate for the 10th year and the 11th year.

- (b) For the purposes of subparagraph (a), the base rate shall be comprised of an *ad valorem* duty component and a specific duty component, each of which shall be reduced to the percentages identified in subparagraph (a) to determine the rate of customs duty referred to in subparagraph 3(c) of Sub-Section 1. The *ad valorem* duty component of the base rate shall be 8.5 per cent, and the specific duty component shall be equal to 614.85 yen per kilogramme minus 60 per cent of the CIF import price per kilogramme of the respective SG3 good.
3. Any agricultural safeguard measure applied under this Sub-Section may be maintained only until the end of the year in which the condition set out in paragraph 1 is satisfied.
4. Japan shall not apply any agricultural safeguard measure under this Sub-Section after the end of the 11th year.

5. Japan shall not apply the tariff emergency measures on pork referred to in paragraph 1 of Article 7.6 of the Temporary Tariff Measures Law of Japan (Law No. 36 of 1960) to SG3 goods.
6. If the first year is less than 12 months, the applicable trigger level set out in paragraph 1 for SG3 goods from the European Union for the first year for the purposes of subparagraph 1(a) shall be determined by multiplying 115 per cent of the largest annual aggregate volume of imports of SG3 goods from the European Union during any of the preceding three fiscal years by a fraction the numerator of which shall be the number of months between the date of entry into force of this Agreement and the following 31 March and the denominator of which shall be 12. For the purpose 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).

SUB-SECTION 5

Agricultural safeguard measure for whey protein concentrate (WPC)

1. In accordance with paragraph 2 of Sub-Section 1, with respect to the originating agricultural goods classified under the tariff lines indicated with "SG4*" in Column "Note" in the Schedule of Japan, Japan may apply an agricultural safeguard measure only if the aggregate volume of imports of those originating agricultural goods from the European Union for a particular year exceeds the trigger level set out as follows:
 - (a) 2,000 metric tonnes for the first year, except as provided in paragraph 6;
 - (b) 2,133 metric tonnes for the second year;
 - (c) 2,267 metric tonnes for the third year;
 - (d) 2,400 metric tonnes for the fourth year;
 - (e) 2,533 metric tonnes for the fifth year;
 - (f) 2,667 metric tonnes for the sixth year;

- (g) 2,800 metric tonnes for the seventh year;
- (h) 2,933 metric tonnes for the eighth year;
- (i) 3,067 metric tonnes for the ninth year;
- (j) 3,200 metric tonnes for the 10th year;
- (k) 3,544 metric tonnes for the 11th year;
- (l) 3,888 metric tonnes for the 12th year;
- (m) 4,232 metric tonnes for the 13th year;
- (n) 4,690 metric tonnes for the 14th year;
- (o) 5,148 metric tonnes for the 15th year;
- (p) 5,606 metric tonnes for the 16th year;
- (q) 6,064 metric tonnes for the 17th year;

- (r) 6,522 metric tonnes for the 18th year;
 - (s) 6,980 metric tonnes for the 19th year;
 - (t) 7,438 metric tonnes for the 20th year; and
 - (u) from the 21st year, for each year, the trigger level of the previous year plus 573 metric tonnes.
2. For the originating agricultural goods classified under the tariff lines indicated with "SG4*", the rate of customs duty referred to in subparagraph 3(c) of Sub-Section 1 shall be:
- (a) 29.8 per cent plus 120 yen per kilogramme from the first year until the fifth year;
 - (b) 23.8 per cent plus 105 yen per kilogramme from the sixth year until the 10th year;
 - (c) 19.4 per cent plus 90 yen per kilogramme from the 11th year until the 15th year;

- (d) 13.4 per cent plus 75 yen per kilogramme from the 16th year until the 20th year; and
 - (e) from the 21st year:
 - (i) if an agricultural safeguard measure set out in this Sub-Section was not applied in the previous year, the *ad valorem* duty component of the rate of customs duty shall be 1.9 per cent lower than it was in the previous year and the specific duty component of the rate of customs duty shall be 10.7 yen per kilogramme lower than it was in the previous year; or
 - (ii) if an agricultural safeguard measure set out in this Sub-Section was applied in the previous year, the *ad valorem* duty component of the rate of customs duty shall be 1.0 per cent lower than it was in the previous year and the specific duty component of the rate of customs duty shall be 5.0 yen per kilogramme lower than it was in the previous year.
3. Any agricultural safeguard measure applied under this Sub-Section may be maintained only until the end of the year in which the condition set out in paragraph 1 is satisfied.

4. If, during any three consecutive years after the 20th year, Japan does not apply an agricultural safeguard measure under this Sub-Section, Japan shall not apply any further agricultural safeguard measures under this Sub-Section.
5. (a) Notwithstanding paragraph 1, Japan shall not apply any agricultural safeguard measure under this Sub-Section if:
 - (i) there is a domestic shortage of skimmed milk powder in Japan; or
 - (ii) there is no demonstrable reduction in domestic demand for skimmed milk powder in Japan.
- (b) If Japan applies an agricultural safeguard measure under this Sub-Section when the European Union believes that either of the conditions set out in subparagraph (a) has been satisfied, the European Union may:
 - (i) ask Japan to provide an explanation of why Japan does not consider either of the conditions set out in subparagraph (a) to have been satisfied; and

- (ii) request Japan to cease application of the agricultural safeguard measure for the remainder of the year.

6. If the first year is less than 12 months, the applicable trigger level for the first year for the purposes of subparagraph 1(a) shall be determined by multiplying 2,000 metric tonnes by a fraction the numerator of which shall be the number of months between the date of entry into force of this Agreement and the following 31 March and the denominator of which shall be 12. For the purpose 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).

SUB-SECTION 6

Agricultural safeguard measure for whey powder

1. In accordance with paragraph 2 of Sub-Section 1, with respect to the originating agricultural goods classified under the tariff lines indicated with "SG4**" in Column "Note" in the Schedule of Japan, Japan may apply an agricultural safeguard measure only if the aggregate volume of imports of those originating agricultural goods from the European Union for a particular year exceeds the trigger level set out as follows:
 - (a) 2,300 metric tonnes for the first year, except as provided in paragraph 5;
 - (b) 2,456 metric tonnes for the second year;
 - (c) 2,611 metric tonnes for the third year;
 - (d) 2,767 metric tonnes for the fourth year;
 - (e) 2,922 metric tonnes for the fifth year;

- (f) 3,078 metric tonnes for the sixth year;
- (g) 3,233 metric tonnes for the seventh year;
- (h) 3,389 metric tonnes for the eighth year;
- (i) 3,544 metric tonnes for the ninth year;
- (j) 3,700 metric tonnes for the 10th year;
- (k) 3,929 metric tonnes for the 11th year;
- (l) 4,158 metric tonnes for the 12th year;
- (m) 4,502 metric tonnes for the 13th year;
- (n) 4,846 metric tonnes for the 14th year;
- (o) 5,190 metric tonnes for the 15th year; and
- (p) from the 16th year, for each year, the trigger level of the previous year plus 458 metric tonnes.

2. For the originating agricultural goods classified under the tariff lines indicated with "SG4**", the rate of customs duty referred to in subparagraph 3(c) of Sub-Section 1 shall be:
- (a) 29.8 per cent plus 75 yen per kilogramme from the first year until the fifth year;
 - (b) 23.8 per cent plus 45 yen per kilogramme from the sixth year until the 10th year;
 - (c) 13.4 per cent plus 30 yen per kilogramme from the 11th year until the 15th year; and
 - (d) from the 16th year:
 - (i) if an agricultural safeguard measure set out in this Sub-Section was not applied in the previous year, the *ad valorem* duty component of the rate of customs duty shall be 2.0 per cent lower than it was in the previous year and the specific duty component of the rate of customs duty shall be 4.0 yen per kilogramme lower than it was in the previous year; or

- (ii) if an agricultural safeguard measure set out in this Sub-Section was applied in the previous year, the *ad valorem* duty component of the rate of customs duty shall be 1.0 per cent lower than it was in the previous year and the specific duty component of the rate of customs duty shall be 2.0 yen per kilogramme lower than it was in the previous year.
- 3. Any agricultural safeguard measure applied under this Sub-Section may be maintained only until the end of the year in which the condition set out in paragraph 1 is satisfied.
- 4. If, during any two consecutive years after the 15th year, Japan does not apply an agricultural safeguard measure under this Sub-Section, Japan shall not apply any further agricultural safeguard measures under this Sub-Section.
- 5. If the first year is less than 12 months, the applicable trigger level for the first year for the purposes of subparagraph 1(a) shall be determined by multiplying 2,300 metric tonnes by a fraction the numerator of which shall be the number of months between the date of entry into force of this Agreement and the following 31 March and the denominator of which shall be 12. For the purpose 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).

SUB-SECTION 7

Agricultural safeguard measure for fresh oranges

1. In accordance with paragraph 2 of Sub-Section 1, with respect to the originating agricultural goods classified under the tariff lines indicated with "SG5" in Column "Note" in the Schedule of Japan, Japan may apply an agricultural safeguard measure only if the aggregate volume of imports of those originating agricultural goods from the European Union between 1 December and the following 31 March for the fiscal year exceeds 2,000 metric tonnes, except as provided in paragraph 5.
2. For the originating agricultural goods classified under the tariff lines indicated with "SG5", the rate of customs duty referred to in subparagraph 3(c) of Sub-Section 1 shall be:
 - (a) 28 per cent from the first year until the fourth year; and
 - (b) 20 per cent from the fifth year until the seventh year.
3. Any agricultural safeguard measure applied under this Sub-Section may be maintained only until the end of the year in which the condition set out in paragraph 1 is satisfied.

4. Japan shall not apply any agricultural safeguard measure under this Sub-Section after the end of the seventh year.
5. If the first year is less than four months, the applicable trigger level set out in paragraph 1 for the first year for the purposes of subparagraph 1(a) shall be determined by multiplying 2,000 metric tonnes by a fraction the numerator of which shall be the number of months between the date of entry into force of this Agreement and the following 31 March and the denominator of which shall be 4. For the purpose 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).

SUB-SECTION 8

Agricultural safeguard measure for race horses

1. In accordance with paragraph 2 of Sub-Section 1, with respect to the originating agricultural goods classified under the tariff lines indicated with "SG6" in Column "Note" in the Schedule of Japan, Japan may apply an agricultural safeguard measure only if the CIF import price per each of those originating agricultural goods, expressed in the Japanese yen, is less than 90 per cent of the trigger price. The trigger price shall be the price that has been agreed in accordance with paragraph 4, or 10.7 million yen if there has been no specific agreement on the trigger price in accordance with paragraph 4.

2. For the originating agricultural goods classified under the tariff lines indicated with "SG6", the rate of customs duty referred to in subparagraph 3(c) of Sub-Section 1 shall be the rate of customs duty determined for those originating agricultural goods in accordance with category "B15" as set out in subparagraph 1(x) of Section A plus:
- (a) if the difference between the CIF import price per each of the originating agricultural good and the trigger price is greater than 10 per cent but less than or equal to 40 per cent of the trigger price, 30 per cent of the difference between the most-favoured-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 category "B15" as set out in subparagraph 1(x) of Section A;
 - (b) if the difference between the CIF import price per each of the originating agricultural good and the trigger price is greater than 40 per cent but less than or equal to 60 per cent of the trigger price, 50 per cent of the difference between the most-favoured-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 category "B15" as set out in subparagraph 1(x) of Section A;

- (c) if the difference between the CIF import price per each of the originating agricultural good and the trigger price is greater than 60 per cent but less than or equal to 75 per cent of the trigger price, 70 per cent of the difference between the most-favoured-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 category "B15" as set out in subparagraph 1(x) of Section A; and
 - (d) if the difference between the CIF import price per each of the originating agricultural good and the trigger price is greater than 75 per cent of the trigger price, the difference between the most-favoured-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 category "B15" as set out in subparagraph 1(x) of Section A.
3. Japan shall not apply any safeguard measure under this Sub-Section after the end of the 15th year.
4. On request of the European Union, Japan and the European Union shall consult on the operation of the agricultural safeguard measure set out in this Sub-Section and may mutually agree to periodically evaluate and update the trigger price.
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