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.