Tariff line	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	15th year	16th year	17th year	18th year	19th year	20th year	As from 21st year
02.06	Edible offal of bovine animals, swine, sheep, goats, horses, asses, mules or hinnies, fresh, chilled or frozen																								
0206.10	Of bovine animals, fresh or chilled																								
0206.10.020	1 Check meat and head meat	50.0%	R4	SG1**, S	39.0%	36.9%	34.8%	32.7%	30.6%	28.4%	26.3%	24.2%	22.1%	20.0%	18.2%	16.3%	14.5%	12.7%	10.8%	9.0%	9.0%	9.0%	9.0%	9.0%	9.0%
	2 Other																								
	(1) Internal organs and tongues																								
0206.10.011	- Tongues	12.8%	B10*	S	6.4%	5.8%	5.1%	4.5%	3.8%	3.2%	2.6%	1.9%	1.3%	0.6%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
0206.10.019	- Other	12.8%	B12*	S	6.4%	5.9%	5.3%	4.8%	4.3%	3.7%	3.2%	2.7%	2.1%	1.6%	1.1%	0.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free
0206.10.090	(2) Other	21.3%	B15	S	20.0%	18.6%	17.3%	16.0%	14.6%	13.3%	12.0%	10.7%	9.3%	8.0%	6.7%	5.3%	4.0%	2.7%	1.3%	Free	Free	Free	Free	Free	Free
	Of bovine animals, frozen																								
0206.21.000	Tongues	12.8%	B10*	S	6.4%	5.8%	5.1%	4.5%	3.8%	3.2%	2.6%	1.9%	1.3%	0.6%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
0206.22.000	Livers	12.8%	B15	S	12.0%	11.2%	10.4%	9.6%	8.8%	8.0%	7.2%	6.4%	5.6%	4.8%	4.0%	3.2%	2.4%	1.6%	0.8%	Free	Free	Free	Free	Free	Free
0206.29	Other																								
0206.29.020	1 Check meat and head meat	50.0%	R4	SG1**, S	39.0%	36.9%	34.8%	32.7%	30.6%	28.4%	26.3%	24.2%	22.1%	20.0%	18.2%	16.3%	14.5%	12.7%	10.8%	9.0%	9.0%	9.0%	9.0%	9.0%	9.0%
	2 Other																								
0206.29.010	(1) Internal organs	12.8%	B12*	S	6.4%	5.9%	5.3%	4.8%	4.3%	3.7%	3.2%	2.7%	2.1%	1.6%	1.1%	0.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free
0206.29.090	(2) Other	21.3%	B15	S	20.0%	18.6%	17.3%	16.0%	14.6%	13.3%	12.0%	10.7%	9.3%	8.0%	6.7%	5.3%	4.0%	2.7%	1.3%	Free	Free	Free	Free	Free	Free
0206.30	Of swine, fresh or chilled																								
	2 Other																								
0206.30.091	(1) Internal organs	8.5%	B10		7.7%	7.0%	6.2%	5.4%	4.6%	3.9%	3.1%	2.3%	1.5%	0.8%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	(2) Other																								
0206.30.093	[1] Each kilogramme, not more than the upper limit prices for the specific duty applied on partial pig, in value for customs duty	482 yen/kg	R3	SG2, S	R3	R3	R3	R3	R3	R3	R3	R3	R3	R3	R3	R3	R3	R3	R3	R3	R3	R3	R3	R3	R3