| 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 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | [2] Other | | | | | | | | | | | | | | | | | | | | | | | | |
| 0402299.220 | - For "the Pooled Quota of skimmed milk powder other than for school lunch etc." | | Xq1 | | | | | | | | | | | | | | | | | | | | | | |
| 0402299.291 | - Other | 29.8% + 425 yen/kg | TRQ | TRQ-23, S | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ |
| | Other | | | | | | | | | | | | | | | | | | | | | | | | |
| 0402.91 | Not containing added sugar or other sweetening matter | | | | | | | | | | | | | | | | | | | | | | | | |
| | 1 Of a fat content, by weight, exceeding 7.5% | | | | | | | | | | | | | | | | | | | | | | | | |
| 0402911.110 | (1) Whipped cream in pressurised containers | 25.5% | B5** | | 12.8% | 10.2% | 7.7% | 5.1% | 2.6% | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
| | (2) Other | | | | | | | | | | | | | | | | | | | | | | | | |