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
	-- Other																								
	--- Of a milk protein content, by weight, calculated on the dry matter, less than 25% (Whey Powder)																								
	---- Containing added sugar	29.8% + 687 yen/kg	R11	SG4** , S	35.0% + 40 yen/kg	32.6% + 37.20 yen/kg	30.1% + 34.40 yen/kg	27.7% + 31.60 yen/kg	25.2% + 28.80 yen/kg	22.8% + 26 yen/kg	20.3% + 23.20 yen/kg	17.9% + 20.40 yen/kg	15.4% + 17.60 yen/kg	13.0% + 14.80 yen/kg	10.5% + 12 yen/kg	10.5% + 12 yen/kg	10.5% + 12 yen/kg	10.5% + 12 yen/kg	10.5% + 12 yen/kg	10.5% + 12 yen/kg	10.5% + 12 yen/kg	10.5% + 12 yen/kg	10.5% + 12 yen/kg	10.5% + 12 yen/kg	10.5% + 12 yen/kg
	---- Other	29.8% + 687 yen/kg	R12	SG4** , S	25.0% + 40 yen/kg	23.3% + 37.20 yen/kg	21.5% + 34.40 yen/kg	19.8% + 31.60 yen/kg	18.0% + 28.80 yen/kg	16.3% + 26 yen/kg	14.5% + 23.20 yen/kg	12.8% + 20.40 yen/kg	11.0% + 17.60 yen/kg	9.3% + 14.80 yen/kg	7.5% + 12 yen/kg	7.5% + 12 yen/kg	7.5% + 12 yen/kg	7.5% + 12 yen/kg	7.5% + 12 yen/kg	7.5% + 12 yen/kg	7.5% + 12 yen/kg	7.5% + 12 yen/kg	7.5% + 12 yen/kg	7.5% + 12 yen/kg	7.5% + 12 yen/kg
	--- Of a milk protein content, by weight, calculated on the dry matter, equal to or greater than 25% but less than 45% (WPC)																								
	---- Containing added sugar	29.8% + 687 yen/kg	R11	SG4* , S	35.0% + 40 yen/kg	32.6% + 37.20 yen/kg	30.1% + 34.40 yen/kg	27.7% + 31.60 yen/kg	25.2% + 28.80 yen/kg	22.8% + 26 yen/kg	20.3% + 23.20 yen/kg	17.9% + 20.40 yen/kg	15.4% + 17.60 yen/kg	13.0% + 14.80 yen/kg	10.5% + 12 yen/kg	10.5% + 12 yen/kg	10.5% + 12 yen/kg	10.5% + 12 yen/kg	10.5% + 12 yen/kg	10.5% + 12 yen/kg	10.5% + 12 yen/kg	10.5% + 12 yen/kg	10.5% + 12 yen/kg	10.5% + 12 yen/kg	10.5% + 12 yen/kg
	---- Other	29.8% + 687 yen/kg	R12	SG4* , S	25.0% + 40 yen/kg	23.3% + 37.20 yen/kg	21.5% + 34.40 yen/kg	19.8% + 31.60 yen/kg	18.0% + 28.80 yen/kg	16.3% + 26 yen/kg	14.5% + 23.20 yen/kg	12.8% + 20.40 yen/kg	11.0% + 17.60 yen/kg	9.3% + 14.80 yen/kg	7.5% + 12 yen/kg	7.5% + 12 yen/kg	7.5% + 12 yen/kg	7.5% + 12 yen/kg	7.5% + 12 yen/kg	7.5% + 12 yen/kg	7.5% + 12 yen/kg	7.5% + 12 yen/kg	7.5% + 12 yen/kg	7.5% + 12 yen/kg	7.5% + 12 yen/kg
	--- Of a milk protein content, by weight, calculated on the dry matter, equal to or greater than 45%																								
	---- Containing added sugar	29.8% + 687 yen/kg	R11	S	35.0% + 40 yen/kg	28.0% + 32 yen/kg	21.0% + 24 yen/kg	14.0% + 16 yen/kg	7.0% + 8 yen/kg	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	---- Other	29.8% + 687 yen/kg	R12	S	25.0% + 40 yen/kg	20.0% + 32 yen/kg	15.0% + 24 yen/kg	10.0% + 16 yen/kg	5.0% + 8 yen/kg	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free