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
1515.90	Other																								
	4 Other																								
	(1) Of an acid value exceeding 0.6																								
1515.90.410	- Rice bran oil and its fractions	8.50 yen/kg	B10		7.73 yen/kg	6.95 yen/kg	6.18 yen/kg	5.41 yen/kg	4.64 yen/kg	3.86 yen/kg	3.09 yen/kg	2.32 yen/kg	1.55 yen/kg	0.77 yen/kg	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
1515.90.510	- Other	8.50 yen/kg	B3		6.38 yen/kg	4.25 yen/kg	2.13 yen/kg	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	(2) Other																								
1515.90.420	- Rice bran oil and its fractions	10.40 yen/kg	B10		9.45 yen/kg	8.51 yen/kg	7.56 yen/kg	6.62 yen/kg	5.67 yen/kg	4.73 yen/kg	3.78 yen/kg	2.84 yen/kg	1.89 yen/kg	0.95 yen/kg	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
1515.90.520	- Other	10.40 yen/kg	B3		7.80 yen/kg	5.20 yen/kg	2.60 yen/kg	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
15.17	Margarine; edible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this Chapter, other than edible fats or oils or their fractions of heading 15.16																								
1517.10.000	Margarine, excluding liquid margarine	29.8%	B5		24.8%	19.9%	14.9%	9.9%	5.0%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free