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
	1 Containing added sugar																								
2009.31.110	(1) Not more than 10% by weight of sucrose, naturally and artificially contained	23.0%	B5		19.2%	15.3%	11.5%	7.7%	3.8%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
2009.31.190	(2) Other	29.8% or 23 yen/kg, whichever is the greater	B10		27.1% or 20.91 yen/kg, whichever is the greater	24.4% or 18.82 yen/kg, whichever is the greater	21.7% or 16.73 yen/kg, whichever is the greater	19.0% or 14.64 yen/kg, whichever is the greater	16.3% or 12.55 yen/kg, whichever is the greater	13.5% or 10.45 yen/kg, whichever is the greater	10.8% or 8.36 yen/kg, whichever is the greater	8.1% or 6.27 yen/kg, whichever is the greater	5.4% or 4.18 yen/kg, whichever is the greater	2.7% or 2.09 yen/kg, whichever is the greater	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																								
	(1) Not more than 10% by weight of sucrose																								
2009.31.219	C Other	19.1%	B5		15.9%	12.7%	9.6%	6.4%	3.2%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
2009.31.290	(2) Other	25.5%	B5		21.3%	17.0%	12.8%	8.5%	4.3%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
2009.39	Other																								
	1 Containing added sugar																								
2009.39.110	(1) Not more than 10% by weight of sucrose, naturally and artificially contained	23.0%	B5		19.2%	15.3%	11.5%	7.7%	3.8%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
2009.39.190	(2) Other	29.8% or 23 yen/kg, whichever is the greater	B10		27.1% or 20.91 yen/kg, whichever is the greater	24.4% or 18.82 yen/kg, whichever is the greater	21.7% or 16.73 yen/kg, whichever is the greater	19.0% or 14.64 yen/kg, whichever is the greater	16.3% or 12.55 yen/kg, whichever is the greater	13.5% or 10.45 yen/kg, whichever is the greater	10.8% or 8.36 yen/kg, whichever is the greater	8.1% or 6.27 yen/kg, whichever is the greater	5.4% or 4.18 yen/kg, whichever is the greater	2.7% or 2.09 yen/kg, whichever is the greater	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																								
	(1) Not more than 10% by weight of sucrose																								
2009.39.219	C Other	19.1%	B5		15.9%	12.7%	9.6%	6.4%	3.2%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
2009.39.290	(2) Other	25.5%	B5		21.3%	17.0%	12.8%	8.5%	4.3%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free