(b) The rate of customs duty on originating goods provided for in the tariff item set out in subparagraph (c) from the United States imported in excess of the aggregate quota quantity set out in subparagraph (a) shall be determined at the most-favored-nation rate of customs duty in effect at the time of import of those goods.

(c) Subparagraphs (a) and (b) shall apply to the originating goods provided for in the tariff item 110720.020.

(d) TRQ-JP4 shall be administered by Japan through a first-come, first-served import licensing procedure pursuant to which a certificate of tariff rate quota shall be issued by Japan.

7. TRQ-JP5 Processed Cheese

(a) The aggregate quota quantity of originating goods provided for in the tariff item set out in subparagraph (c) from the United States and the in-quota rate of customs duty in a particular year are specified below:

Year	Aggregate quota quantity (Metric Tons)	In-quota rate of customs duty (Percent)
1	105	32.7
2	110	29.0
3	115	25.4
4	120	21.8
5	125	18.1
6	130	14.5
7	135	10.9
8	140	7.2
9	145	3.6
10	150	0.0

For Year 11 and for each subsequent year, the aggregate quota quantity shall remain at 150 Metric Tons. For Year 11 and for each subsequent year, the in-quota rate of customs duty shall remain at zero.

(b) The rate of customs duty on originating goods provided for in the tariff item set out in subparagraph (c) from the United States imported in excess of the aggregate quota quantity set out in subparagraph (a) shall be determined at the most-favored-nation rate of customs duty in effect at the time of import of those goods.

(c) Subparagraphs (a) and (b) shall apply to the originating goods provided for in the tariff item 040630.000.

(d) TRQ-JP5 shall be administered by Japan through a first-come, first-served import licensing procedure pursuant to which a certificate of tariff rate quota shall be issued by Japan.

8. TRQ-JP6 Whey

(a) The in-quota rate of customs duty on originating goods provided for in the tariff items 040410.135, 040410.145, 040410.185, 040490.118, 040490.128, and 040490.138 from the United States shall be duty-free. The in-quota rate of customs duty on originating goods provided for in the tariff items 040410.125 and 040410.165 from the United States shall be reduced as follows:

Year	In-quota rate of customs duty (containing added sugar) (Percent)	In-quota rate of customs duty (not containing added sugar) (Percent)
1	28.6	20.4
2	25.4	18.1
3	22.2	15.9
4	19.0	13.6
5	0.0	0.0
6	0.0	0.0
7	0.0	0.0
8	0.0	0.0
9	0.0	0.0
10	0.0	0.0

For Year 11 and for each subsequent year, the in-quota rate of customs duty shall remain at zero.

(b) The in-quota rate of customs duty set out in subparagraph (a) shall be applied when:

(i) the aggregate volume of imports of the originating goods from the United States in any year does not exceed the aggregate quota quantity specified below: