Tariff Line (April 1, 2019)	Description	Base Rate	Staging Category
021019.020	[2] Each kilogram, more than the gate prices of processed meat of swine, in value for customs duty	8.5%	JPB11**, SG3
	Other, including edible flours and meals of meat or meat offal		
0210.99	Other		
	1 Of swine		
021099.011	[1] Each kilogram, not more than the gate prices of processed meat of swine, in value for customs duty	Per each kilogram, the difference between the value obtained by multiplying the standard import price of processed pig by 1.5 and the value obtained by multiplying the value for customs duty by 0.6	JPB11*, SG3
021099.019	[2] Each kilogram, more than the gate prices of processed meat of swine, in value for customs duty	8.5%	JPB11**, SG3
021099.090	3 Other	4.2%	EIF
04.02	Milk and cream, concentrated or containing added sugar or other sweetening matter		
	In powder, granules or other solid forms, of a fat content, by weight, exceeding 1.5%		
0402.21	Not containing added sugar or other sweetening matter		
	2 Other		
	(1) For school lunch etc. and for feeding purposes		
	- For feeding purposes		
040221.217	-- Other	425 yen/kg	JPR9
04.03	Buttermilk, curdled milk and cream, yogurt, kephir and other fermented or acidified milk and cream, whether or not concentrated or containing added sugar or other sweetening matter or flavored or containing added fruit, nuts or cocoa		
0403.10	Yogurt		
	2 Other		
	(1) Frozen yogurt		
040310.211	- Containing added sugar or other sweetening matter, in immediate packings, of a content not exceeding 10 kg	26.3%	B11
040310.219	- Other	29.8%	B11
04.04	Whey, whether or not concentrated or containing added sugar or other sweetening matter; products consisting of natural milk constituents, whether or not containing added sugar or other sweetening matter, not elsewhere specified or included		

Tariff Line (April 1, 2019)	Description	Base Rate	Staging Category
0404.10	Whey and modified whey, whether or not concentrated or containing added sugar or other sweetening matter		
	1 Sterilized, frozen, preserved, concentrated or containing added sugar or other sweetening matter		
	(1) Of a fat content, by weight, not exceeding 5%		
	[2] Other		
	[i] Mineral concentrated whey		
	- Other		
040410.125	-- Imported with the application of the benefits of concession based on EPA (the Economic Partnership Agreement) according to paragraph 1 of Article 8-6 of the Temporary Customs Tariff Measures Law (Law No. 36 of 1960)	29.8% + 425 yen/kg	TRQ-JP6
	-- Other		
040410.126	--- Of a milk protein content, by weight, calculated on the dry matter, less than 25%		
	---- Containing added sugar	29.8% + 425 yen/kg	JPB16***, SG4**
	---- Other	29.8% + 425 yen/kg	JPB16**, SG4**
040410.127	--- Of a milk protein content, by weight, calculated on the dry matter, equal to or greater than 25% but less than 45%		
	---- Containing added sugar	29.8% + 425 yen/kg	JPB21**, SG4*
	---- Other	29.8% + 425 yen/kg	JPB21*, SG4*
040410.128	--- Of a milk protein content, by weight, calculated on the dry matter, equal to or greater than 45%		
	---- Containing added sugar	29.8% + 425 yen/kg	JPB6*****
	---- Other	29.8% + 425 yen/kg	JPB6****
	[ii] Other		
	1 Containing added sugar		
	- Other		
040410.135	-- Imported with the application of the benefits of concession based on EPA (the Economic Partnership Agreement) according to paragraph 1 of Article 8-6 or paragraph 2 of Article 9 of the Temporary Customs Tariff Measures Law (Law No. 36 of 1960)	29.8% + 425 yen/kg	TRQ-JP6
	-- Other		
040410.136	--- Of a milk protein content, by weight, calculated on the dry matter, less than 25%	29.8% + 425 yen/kg	JPB16***, SG4**
040410.137	--- Of a milk protein content, by weight, calculated on the dry matter, equal to or greater than 25% but less than 45%	29.8% + 425 yen/kg	JPB21**, SG4*
	2 Other		
	- Other		