tariff rate quota issued by the importing Party on the basis of a certificate issued by the exporting Party for each export. The detailed regulations shall be stipulated in the Implementing Regulations to be adopted by the Joint Committee established pursuant to Article 11 upon the date of entry into force of this Agreement.

(ii) The originating goods classified under the tariff lines indicated with "Q" other than those imported under the tariff rate quota shall be excluded from any tariff commitment referred to in subparagraphs (a) through (j).

(j) Customs duties on originating goods classified under the tariff lines indicated with "R" shall be excluded from any tariff commitment referred to in subparagraphs (a) through (i), and be subject to negotiation between the Parties in the fifth year from the date of entry into force of this Agreement; and

(k) The originating goods classified under the tariff lines indicated with "X" shall be excluded from any tariff commitment referred to in subparagraphs (a) through (j).

2. The terms and conditions in the following notes indicated with (a) through (o) shall apply to originating goods specified with the corresponding letter in Column 5 of the Schedule of Japan, in Section 2 of this Part.

(a) The rate of customs duty shall be reduced in 11 equal annual installments from the Base Rate to 5.0 percent;

(b) The rate of customs duty shall be reduced in six equal annual installments from the Base Rate to 2.4 percent;

(c) The rate of customs duty shall be reduced in six equal annual installments from the Base Rate to 4.8 percent;

(d) The rate of customs duty shall be reduced in five equal annual installments from the Base Rate to 5.5 percent;

(e) The rate of customs duty shall be reduced in six equal annual installments from the Base Rate to 8.5 percent;

(f) The rate of customs duty shall be reduced in six equal annual installments from the Base Rate to 14.9 percent;

(g) The rate of customs duty shall be reduced in six equal annual installments from the Base Rate to 15.1 percent;

(h) The rate of customs duty shall be reduced in six equal annual installments from the Base Rate to 17.0 percent;

(i) The rate of customs duty shall be reduced in six equal annual installments from the Base Rate to 17.2 percent;

(j) The rate of customs duty shall be reduced in six equal annual installments from the Base Rate to 19.0 percent;

(k) The rate of customs duty shall be reduced in six equal annual installments from the Base Rate to 19.2 percent;

(l) The rate of customs duty shall be reduced in six equal annual installments from the Base Rate to 20.7 percent;

(m) The rate of customs duty shall be reduced in six equal annual installments from the Base Rate to 23.0 percent;

(n) The rate of customs duty shall be reduced in six equal annual installments from the Base Rate to 23.8 percent;

(o) The rate of customs duty shall be reduced as follows;