第明三治二十種郵便物認可　三十五年三月二十一日

(a) The rate of customs duty shall be 2 percent, as from the date of entry into force of this Agreement;

(b) The rate of customs duty shall be 3 percent, as from the date of entry into force of this Agreement;

(c) The rate of customs duty shall be 4 percent, as from the date of entry into force of this Agreement;

(d) The rate of customs duty shall be 5 percent, as from the date of entry into force of this Agreement;

(e) The rate of customs duty shall be 8 percent, as from the date of entry into force of this Agreement;

(f) (i) A tariff rate quota shall be applied in accordance with the following:

(A) The aggregate quota quantity for each year shall be as follows:

(aa) 1,000 metric tons for the first year;

(bb) 2,000 metric tons for the second year;

(cc) 3,000 metric tons for the third year;

(dd) 4,000 metric tons for the fourth year; and

(ee) 5,000 metric tons for the fifth year and for each subsequent year.

(B) The in-quota rate of customs duty on the originating goods shall be as follows:

(aa) The in-quota rate of customs duty on the originating goods, of which value for customs duty per kilogram is not more than 53.53 yen, shall be 482 yen per kilogram.

(bb) The in-quota rate of customs duty on the originating goods, of which value for customs duty per kilogram is more than 53.53 yen but not more than the value obtained by dividing 535.53 yen by 1.022, shall be the difference between 535.53 yen per kilogram and the value for customs duty per kilogram.

(cc) The in-quota rate of customs duty on the originating goods, of which value for customs duty per kilogram is more than the value obtained by dividing 535.53 yen by 1.022 shall be 2.2 percent.

(C) For the purposes of subparagraphs (A) and (B), the tariff rate quota shall be implemented through a certificate of tariff rate quota issued by the importing Party on the basis of the certificate issued by the exporting Party for each export.

(ii) The originating goods classified under the tariff lines indicated with "(f)" other than those imported under the tariff rate quota shall be excluded from any tariff commitment referred to in subparagraphs 1(a) through 1(j).