(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 "(j)" 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).

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

(A) The aggregate quota quantity shall be 10 metric tons for each year.

(B) The in-quota rate of customs duty on the originating goods shall be free.

(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 "(k)" 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).

3. Paragraph 1 of Part 1 shall not be applied to the case of customs duties on originating goods classified in HS 0203.22, 0203.29, 0703.10, 7403.13, 7403.19, 7901.11 and 7901.12, derived from the difference between the value for customs duty and the value specified in note 2(f) or in Column 3 in the Schedule of Japan in Section 2.

4. For the purposes of paragraph 2(b) of Article 30, the Base Rate on originating goods classified under the tariff lines indicated with "G" in Column 5 shall be replaced by the most-favored-nation applied rate on April 1, 2009.

5. For the purposes of implementing tariff rate quota, where the first year is less than 12 months, the aggregate quota quantity for the first year set out in this Section shall be reduced to a part of the aggregate quota quantity that is proportional to the number of complete months remaining in the first year. For the purposes of this note, any fraction of less than 1.0 shall be rounded to the nearest whole number (in the case of 0.5, the fraction is rounded to 1.0), provided that the unit specified in relevant notes in this Section shall be applied.

6. The originating goods classified under the tariff lines indicated with one asterisk ("*") in Column 5 of the Schedule of Japan in Section 2 shall be accompanied by a certificate of a good for the preferential tariff treatment in accordance with this Annex.

7. The details and procedures of tariff rate quota and certificate of a good under this Section shall be specified in Section 3.