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

(u) the originating goods classified under the tariff lines indicated with "S" shall be excluded from any tariff commitment referred to in subparagraphs (a) through (s), and the customs duties on those originating goods shall be subject to review by the Parties in the fifth year following entry into force of this Agreement or a year on which the Parties otherwise agree, whichever comes first, in accordance with Article 2.20 (Trade in Goods - Reviews of Market Access and Protection of Competitiveness); and

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

2. The terms and conditions in the following notes indicated with (1) to (56) shall apply to originating goods with the corresponding number in Column 5 of Section 2 (Schedule of Japan).

(1) The rate of customs duty shall be 30,600 Yen per each, as from the date of entry into force of this Agreement.

(2) The rate of customs duty shall be 51,000 Yen per each, as from the date of entry into force of this Agreement.

(3) The rate of customs duty shall be as follows:

(a) 32.5 per cent for the first year;

(b) 31.5 per cent for the second year;

(c) 30.5 per cent for the third year;

(d) 29.9 per cent for the fourth year;

(e) 29.3 per cent for the fifth year;

(f) 28.8 per cent for the sixth year;

(g) 28.2 per cent for the seventh year;

(h) 27.6 per cent for the eighth year;

(i) 27 per cent for the ninth year;

(j) 26.4 per cent for the tenth year;

(k) 25.8 per cent for the 11th year;

(l) 25.3 per cent for the 12th year;

(m) 24.7 per cent for the 13th year;

(n) 24.1 per cent for the 14th year; and

(o) 23.5 per cent for the 15th year and for each subsequent year.

(4) The rate of customs duty shall be as follows:

(a) 30.5 per cent for the first year;

(b) 28.5 per cent for the second year;

(c) 27.5 per cent for the third year;

(d) 27.2 per cent for the fourth year;

(e) 26.9 per cent for the fifth year;

(f) 26.7 per cent for the sixth year;

(g) 26.4 per cent for the seventh year;

(h) 26.1 per cent for the eighth year;

(i) 25.8 per cent for the ninth year;

(j) 25.6 per cent for the tenth year;