(b) 11.3 per cent or 125 Yen per litre, whichever is the less, subject to the minimum customs duty of 50.25 Yen per litre, as from 1 April of the second year;

(c) 9.4 per cent or 125 Yen per litre, whichever is the less, subject to the minimum customs duty of 41.88 Yen per litre, as from 1 April of the third year;

(d) 7.5 per cent or 125 Yen per litre, whichever is the less, subject to the minimum customs duty of 33.5 Yen per litre, as from 1 April of the fourth year;

(e) 5.6 per cent or 125 Yen per litre, whichever is the less, subject to the minimum customs duty of 25.13 Yen per litre, as from 1 April of the fifth year;

(f) 3.8 per cent or 125 Yen per litre, whichever is the less, subject to the minimum customs duty of 16.75 Yen per litre, as from 1 April of the sixth year;

(g) 1.9 per cent or 125 Yen per litre, whichever is the less, subject to the minimum customs duty of 8.38 Yen per litre, as from 1 April of the seventh year; and

(h) free, as from 1 April of the eighth year.

(54) The customs duty shall be eliminated from the Base Rate to free in accordance with the following:

(a) 13.6 per cent or 125 Yen per litre, whichever is the less, subject to the minimum customs duty of 60.91 Yen per litre, as from the date of entry into force of this Agreement;

(b) 12.3 per cent or 125 Yen per litre, whichever is the less, subject to the minimum customs duty of 54.82 Yen per litre, as from 1 April of the second year;

(c) 10.9 per cent or 125 Yen per litre, whichever is the less, subject to the minimum customs duty of 48.73 Yen per litre, as from 1 April of the third year;

(d) 9.5 per cent or 125 Yen per litre, whichever is the less, subject to the minimum customs duty of 42.64 Yen per litre, as from 1 April of the fourth year;

(e) 8.2 per cent or 125 Yen per litre, whichever is the less, subject to the minimum customs duty of 36.55 Yen per litre, as from 1 April of the fifth year;

(f) 6.8 per cent or 125 Yen per litre, whichever is the less, subject to the minimum customs duty of 30.45 Yen per litre, as from 1 April of the sixth year;

(g) 5.5 per cent or 125 Yen per litre, whichever is the less, subject to the minimum customs duty of 24.36 Yen per litre, as from 1 April of the seventh year;

(h) 4.1 per cent or 125 Yen per litre, whichever is the less, subject to the minimum customs duty of 18.27 Yen per litre, as from 1 April of the eighth year;

(i) 2.7 per cent or 125 Yen per litre, whichever is the less, subject to the minimum customs duty of 12.18 Yen per litre, as from 1 April of the ninth year;