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. For the purposes of implementing tariff rate quota for originating goods indicated with "Q" or "QS" in Column 4, the detailed regulations will be provided for in the Operational Procedures.

Section 2
Schedule of Japan

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of Goods	Base Rate	Category	Note
Chapter 1	Live animals			
01.01	Live horses, asses, mules and hinnies.			
	- Horses:			
0101.21	-- Pure-bred breeding animals:			
	Certified as being those other than Thoroughbred, Thoroughbred-grade, Arab, Anglo-Arab or Arab-grade horses (hereinafter referred to as "light-breed horses") in accordance with the provisions of a Cabinet Order.		A	
	Other:			
	"Light-breed horses" certified as being those used for purposes other than horse-race and as being not pregnant in accordance with the provisions of a Cabinet Order		A	
	Other		Q	(34)
0101.29	-- Other:			
	Certified as being not "light-breed horses" in accordance with the provisions of a Cabinet Order		A	
	Other:			
	"Light-breed horses" certified as being those used for purposes other than horse-race and as being not pregnant in accordance with the provisions of a Cabinet Order		A	
	Other		X	
0101.30	- Asses		A	
0101.90	- Other		A	
01.02	Live bovine animals.			
	- Cattle:			
0102.21	-- Pure-bred breeding animals		A	
0102.29	-- Other:			
	Weighing not more than 300 kg	38,250 yen/each	PS	(1)