(b) The originating goods classified under the tariff lines indicated with "(13)" shall be accompanied by a certificate of a good for the preferential tariff treatment in accordance with this Annex.

(c) In accordance with paragraph 2 of Article 2.4, the Parties shall negotiate on issues such as improving market access conditions in the fifth year and, in the year following a year when the imported amount of the originating goods classified under the tariff lines indicated with "(13)" exceeds one metric ton, shall negotiate on the aggregate quota quantity thereafter.

(d) The originating goods classified under the tariff lines indicated with "(13)" other than those imported under the tariff rate quota shall be excluded from any tariff commitment referred to in subparagraphs 1(a) through (k) of Part 1.

(14) In accordance with paragraph 2 of Article 2.4, the Parties shall negotiate, in the fifth year, on issues such as improving market access conditions.

(15) In accordance with paragraph 2 of Article 2.4, the Parties shall negotiate on issues such as improving market access conditions, in the fifth year or the year when the Parties agree, after Mongolia or a part of it is officially recognized by the International Office of Epizootics as a Foot and Mouth Disease free country or zone respectively and based on the risk assessment conducted by the Government of Japan, that the import of meat derived from cloven-hoofed animals and its products from Mongolia involves no disease risk, whichever comes first.

(16) The originating goods classified under the tariff line indicated with "(16)" shall be accompanied by a certificate of a good for the preferential tariff treatment in accordance with this Annex.

2. Paragraph 2 of Part 1 shall not be applied to the case of customs duties on originating goods classified in HS 0703.10, 7403.11, 7403.12, 7403.13, 7403.19, 7801.10, 7901.11 and 7901.12, derived from the difference between the value for customs duty and the value specified in Column 3 of Section 2.

3. 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 apply.

4. For the purposes of implementing tariff rate quota and certificate of a good under this Section, the detailed regulations will be provided for in the Operational Procedures.