(e) TRQ-22 shall be administered by Japan, in a non-discriminatory manner, through a first-come, first-served import licensing procedure pursuant to which a certificate of tariff rate quota shall be issued by Japan.

24. TRQ-23: Butter, skimmed milk powder, milk powder, butter milk powder and condensed milk

(a) The aggregate quota quantity in a particular year of originating goods of the European Union classified under the tariff lines set out in subparagraph (e), expressed in terms of whole milk equivalent (metric tonnes) calculated with a conversion factor listed in subparagraph (c) is set out in the table below:

Year	Aggregate quota quantity (whole milk equivalent (metric tonnes))
1	12,857
2	13,286
3	13,714
4	14,143
5	14,571
6	15,000
For the seventh year and for each subsequent year, the aggregate quota quantity shall remain at 15,000 whole milk equivalent (metric tonnes).	

(b) (i) The in-quota rate of customs duty on originating goods of the European Union classified under the tariff lines 040510.129, 040510.229, 040520.090, 040590.190 and 040590.229 shall be reduced as follows:

Year	In-quota rate of customs duty for butter
1	35% + 290 yen/kg
2	35% + 261 yen/kg
3	35% + 232 yen/kg
4	35% + 203 yen/kg
5	35% + 174 yen/kg
6	35% + 145 yen/kg
7	35% + 116 yen/kg
8	35% + 87 yen/kg
9	35% + 58 yen/kg
10	35% + 29 yen/kg
11	35%
For the 12th year and for each subsequent year, the in-quota rate of customs duty shall remain at 35%.	