| Tariff line | Description | Base rate | Category | Note | 1st year | 2nd year | 3rd year | 4th year | 5th year | 6th year | 7th year | 8th year | 9th year | 10th year | 11th year | 12th year | 13th year | 14th year | 15th year | 16th year | 17th year | 18th year | 19th year | 20th year | As from 21st year |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 0401.10.110 | - Concerning milk and cream in this subheading 1, 0401.20-1, 0401.40-1 and 0401.50-1-(1), (2), buttermilk etc. in 0403.10-1 and 0403.90-1-(1)-[2], (2)-[2] and (3)-[2], products consisting of natural milk constituents in 0404.90-1-(1)-[1], [2], (2)-[1], [2], (3)-[1], [2], edible preparations containing cocoa in 1806.20-1-(1), 1806.90-2-(1)-A, edible preparations in 1901.10-1-(1), (2), 1901.20-1-(1)-A, B and 1901.90-1-(1)-A, B, preparations with a basis of cocoa, etc. in 2101.12-2-(1)-A, B and 2101.20-2-(1)-A, B, edible preparations in 2106.10-1 and 2106.90-1-(1), (2), for the quantity within the limits of a tariff quota stipulated by a cabinet order which is effective at the time of import and under the conditions set out by relevant regulations which are effective at the time of import<br><br>Note: The tariff quota shall be calculated on the basis of 133,940 tons, evaluated as whole milk by means stipulated by a cabinet order, in consideration of imported quantity in the preceding fiscal year (April-March), international market situation and other relevant conditions; however, the quantity specified by Ordinance of the Ministry of Agriculture, Forestry and Fisheries as "Special Quota for other milk products" in this heading, headings 0403.10, 0403.90, 0404.10, 0404.90, 1806.20, 1806.90, 1901.10, 1901.20, 1901.90, 2101.12, 2101.20, 2106.10 and 2106.90 | 25.0% | R6 | | 22.9% | 20.8% | 18.8% | 16.7% | 14.6% | 12.5% | 12.5% | 12.5% | 12.5% | 12.5% | 12.5% | 12.5% | 12.5% | 12.5% | 12.5% | 12.5% | 12.5% | 12.5% | 12.5% | 12.5% | 12.5% | 12.5% |