| 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 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 0402910.121 | - Concerning milk and cream in this subheading 1-(2) and 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>Note: The tariff quota shall be calculated on the basis of 1,500 ton, in consideration of the imported quantity in the preceding fiscal year (April-March), international market situation and other relevant conditions, hereinafter referred to as "the Pooled Quota" in this subheading | | Xq1 | | | | | | | | | | | | | | | | | | | | | | |
| 0402910.129 | - Other | 25.5%+ 509 yen/kg | TRQ | TRQ-21.S | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ |
| | 2 Other | | | | | | | | | | | | | | | | | | | | | | | | |
| 0402910.210 | - For "the Pooled Quota" | | Xq1 | | | | | | | | | | | | | | | | | | | | | | |
| 0402910.290 | - Other | 21.3%+ 254 yen/kg | | | | | | | | | | | | | | | | | | | | | | | |