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
2309.10.010	1 Containing not less than 10% of lactose by weight	Per each kilogramme, 59.50 yen plus 6 yen for every 1% exceeding 10% by weight of lactose contained	B5		Per each kilogramme, 46.58 yen plus 5 yen for every 1% exceeding 10% by weight of lactose contained	Per each kilogramme, 39.67 yen plus 4 yen for every 1% exceeding 10% by weight of lactose contained	Per each kilogramme, 29.75 yen plus 3 yen for every 1% exceeding 10% by weight of lactose contained	Per each kilogramme, 19.83 yen plus 2 yen for every 1% exceeding 10% by weight of lactose contained	Per each kilogramme, 9.92 yen plus 1 yen for every 1% exceeding 10% by weight of lactose contained	Free													Free
2309.90	Other																								
	2 Other																								
	(1) Containing not less than 10% of lactose by weight																								
2309.90.219	B Other	Per each kilogramme, 52.50 yen plus 5.340 yen for every 1% exceeding 10% by weight of lactose contained	B5		Per each kilogramme, 43.75 yen plus 4.42 yen for every 1% exceeding 10% by weight of lactose contained	Per each kilogramme, 35 yen plus 3.53 yen for every 1% exceeding 10% by weight of lactose contained	Per each kilogramme, 26.25 yen plus 2.65 yen for every 1% exceeding 10% by weight of lactose contained	Per each kilogramme, 17.50 yen plus 1.77 yen for every 1% exceeding 10% by weight of lactose contained	Per each kilogramme, 8.75 yen plus 0.88 yen for every 1% exceeding 10% by weight of lactose contained	Free													Free
	(2) Other																								
	B Other																								
	(b) Other																								