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
	2 Other																								
4202.21.210	(1) Of leather	8.0%	B10		7.3%	6.5%	5.8%	5.1%	4.4%	3.6%	2.9%	2.2%	1.5%	0.7%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
4202.21.220	(2) Other	10.0%	B10		9.1%	8.2%	7.3%	6.4%	5.5%	4.5%	3.6%	2.7%	1.8%	0.9%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
4202.22	With outer surface of sheeting of plastics or of textile materials																								
4202.22.100	1 Combined or trimmed with precious metal, metal clad with precious metal, metal plated with precious metal, precious stones, semi-precious stones, pearls, coral, elephants' tusks or Bekko, more than 6,000 yen/piece in value for customs duty	16.0%	B10		14.5%	13.1%	11.6%	10.2%	8.7%	7.3%	5.8%	4.4%	2.9%	1.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
4202.22.200	2 Other	8.0%	B10		7.3%	6.5%	5.8%	5.1%	4.4%	3.6%	2.9%	2.2%	1.5%	0.7%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
4202.29.000	Other	8.0%	B10		7.3%	6.5%	5.8%	5.1%	4.4%	3.6%	2.9%	2.2%	1.5%	0.7%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Articles of a kind normally carried in the pocket or in the handbag																								
4202.31	With outer surface of leather or of composition leather																								
4202.31.100	1 Wallets and purses, combined or trimmed with precious metal, metal clad with precious metal, metal plated with precious metal, precious stones, semi-precious stones, pearls, coral, elephants' tusks or Bekko, more than 6,000 yen/piece in value for customs duty	16.0%	B10		14.5%	13.1%	11.6%	10.2%	8.7%	7.3%	5.8%	4.4%	2.9%	1.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
4202.31.200	2 Other	10.0%	B10		9.1%	8.2%	7.3%	6.4%	5.5%	4.5%	3.6%	2.7%	1.8%	0.9%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
4202.32	With outer surface of sheeting of plastics or of textile materials																								