(ii) the customs duties shall be eliminated from the level set out in subparagraph (i) in three equal annual instalments beginning on 1 April of the second year, and these goods shall be duty-free as from 1 April of the fourth year;

(h) customs duties on originating goods classified under the tariff lines indicated with "B5*****" shall be eliminated as follows:

(i) the customs duties shall be reduced to 21 per cent *ad valorem* and 24 yen per kilogramme on the date of entry into force of this Agreement; and

(ii) the customs duties shall be eliminated from the level set out in subparagraph (i) in three equal annual instalments beginning on 1 April of the second year, and these goods shall be duty-free as from 1 April of the fourth year;

(i) customs duties on originating goods classified under the tariff lines indicated with "B7" shall be eliminated as follows:

(i) the customs duties shall be reduced by 37.5 per cent of the base rate on the date of entry into force of this Agreement; and

(ii) the customs duties shall be eliminated from the level calculated, without rounding, in subparagraph (i) in five equal annual instalments beginning on 1 April of the second year, and these goods shall be duty-free as from 1 April of the sixth year;

(j) customs duties on originating goods classified under the tariff lines indicated with "B7*" shall be eliminated as follows:

(i) the customs duties shall be reduced by 50 per cent of the base rate, and further reduced by two sevenths of that resulting rate, on the date of entry into force of this Agreement; and

(ii) the customs duties shall be eliminated from the level calculated, without rounding, in subparagraph (i) in five equal annual instalments beginning on 1 April of the second year, and these goods shall be duty-free as from 1 April of the sixth year;

(k) customs duties on originating goods classified under the tariff lines indicated with "B7**" shall be eliminated as follows:

(i) the customs duties shall be reduced by 20 per cent of the base rate on the date of entry into force of this Agreement; and

(ii) the customs duties shall be eliminated from the level set out in subparagraph (i) in five equal annual instalments beginning on 1 April of the second year, and these goods shall be duty-free as from 1 April of the sixth year;

(l) customs duties on originating goods classified under the tariff lines indicated with "B8" shall be eliminated as follows:

(i) the customs duties shall be reduced by one third of the base rate on the date of entry into force of this Agreement; and

(ii) the customs duties shall be eliminated from the level calculated, without rounding, in subparagraph (i) in six equal annual instalments beginning on 1 April of the second year, and these goods shall be duty-free as from 1 April of the seventh year;

(m) customs duties on originating goods classified under the tariff lines indicated with "B9*" shall be eliminated as follows:

(i) the customs duties shall be reduced to 1.7 per cent *ad valorem* on the date of entry into force of this Agreement; and