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

(n) customs duties on originating goods classified under the tariff lines indicated with "B10" shall be eliminated as follows:

(i) the customs duties shall be reduced by three elevenths 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 eight equal annual instalments beginning on 1 April of the second year, and these goods shall be duty-free as from 1 April of the ninth year;

(o) customs duties on originating goods classified under the tariff lines indicated with "B10*" shall be eliminated as follows:

(i) the customs duties shall be reduced by 60 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 eight equal annual instalments beginning on 1 April of the second year, and these goods shall be duty-free as from 1 April of the ninth year;

(p) customs duties on originating goods classified under the tariff lines indicated with "B10**" shall be:

(i) from the date of entry into force of this Agreement until 31 March of the eighth year, the difference between:

(A) the sum of:

(1) the value per kilogramme obtained by multiplying the value for customs duty per kilogramme by a Coefficient which shall be the difference between 100 per cent plus the rate set out in Column 3 of the table below and the value obtained by dividing the value per kilogramme set out in Column 2 of the table below by 897.59 yen per kilogramme; and

(2) the value per kilogramme set out in Column 2 of the table below; and

1	2	3
Year	Value per kilogramme (yen)	Rate (%)
1	231.13	3.2
2	192.75	2.7
3	154.38	2.2
4	128.65	1.8
5	102.91	1.4
6	77.19	1.1
7	51.46	0.7
8	25.72	0.3

(B) the value for customs duty per kilogramme; and

(ii) zero, as from 1 April of the ninth year;

(q) customs duties on originating goods classified under the tariff lines indicated with "B10***" shall be eliminated as follows:

(i) the customs duties shall be reduced to:

(A) 3.3 per cent *ad valorem* for the first year;

(B) 2.7 per cent *ad valorem* for the second year; and

(C) 2.2 per cent *ad valorem* for the third year; and