(v) the customs duties shall be eliminated, and these goods shall be duty-free as from 1 April of the 11th year;

(w) customs duties on originating goods classified under the tariff lines indicated with "B13" shall be eliminated as follows:

(i) the customs duties shall be reduced by three fourteenths 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 11 equal annual instalments beginning on 1 April of the second year, and these goods shall be duty-free as from 1 April of the 12th year;

(x) customs duties on originating goods classified under the tariff lines indicated with "B15" shall be eliminated as follows:

(i) the customs duties shall be reduced by three sixteenths 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 13 equal annual instalments beginning on 1 April of the second year, and these goods shall be duty-free as from 1 April of the 14th year;

(y) customs duties on originating goods classified under the tariff lines indicated with "B15*" shall be:

(i) from the date of entry into force of this Agreement until 31 March of the 13th year, the lesser of:

(A) the difference between the value for customs duty per each and the value per each obtained by multiplying 20,400.55 yen per each by 100 per cent plus the rate set out in Column 3 of the table below; and

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

1	2	3
Year	Value per each (yen)	Rate (%)
1	15,850.25	6.9
2	14,631.00	6.3
3	13,411.75	5.8
4	12,192.50	5.3
5	10,973.25	4.7
6	9,754.00	4.2
7	8,534.75	3.7
8	7,315.50	3.1
9	6,096.25	2.6
10	4,877.00	2.1
11	3,657.75	1.5
12	2,438.50	1.0
13	1,219.25	0.5

(ii) zero, as from 1 April of the 14th year;

(z) customs duties on originating goods classified under the tariff lines indicated with "B20*" shall be eliminated as follows:

(i) the customs duties shall be reduced by twelve fifty-fifths of the base rate on the date of entry into force of this Agreement;

(ii) the customs duties shall be reduced to 20 per cent of the base rate from the level calculated, without rounding, in subparagraph (i) in eight equal annual instalments beginning on 1 April of the second year; and

(iii) the customs duties shall be eliminated from the level set out in subparagraph (ii) in 10 equal annual instalments beginning on 1 April of the 10th year, and these goods shall be duty-free as from 1 April of the 19th year;