| 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 | As from 19th year |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 021099.011 | [1] Each kilogramme, not more than the gate prices of processed meat of swine, in value for customs duty | Per each kilogramme, the difference between the value obtained by multiplying the standard import price of processed pig by 1.5 and the value obtained by multiplying the value for customs duty by 0.6 | B10** | SG3, S | B10** | B10** | B10** | B10** | B10** | B10** | B10** | B10** | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
| 021099.019 | [2] Each kilogramme, more than the gate prices of processed meat of swine, in value for customs duty | 8.5% | B10*** | SG3, S | 3.3% | 2.7% | 2.2% | 1.8% | 1.5% | 1.1% | 0.7% | 0.4% | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
| 021099.020 | 2 Of bovine animals | 161.50 yen/kg | R5 | S | 139.48 yen/kg | 132.14 yen/kg | 124.80 yen/kg | 117.45 yen/kg | 110.11 yen/kg | 102.77 yen/kg | 95.43 yen/kg | 88.09 yen/kg | 80.75 yen/kg | 80.75 yen/kg | 80.75 yen/kg | 80.75 yen/kg | 80.75 yen/kg | 80.75 yen/kg | 80.75 yen/kg | 80.75 yen/kg | 80.75 yen/kg | 80.75 yen/kg | 80.75 yen/kg |
| | Chapter 3 Fish and crustaceans, molluscs and other aquatic invertebrates | | | | | | | | | | | | | | | | | | | | | | |
| 03.01 | Live fish | | | | | | | | | | | | | | | | | | | | | | |
| | Other live fish | | | | | | | | | | | | | | | | | | | | | | |
| 0301.94 | Atlantic and Pacific bluefin tunas (*Thunnus thynnus*, *Thunnus orientalis*) | | | | | | | | | | | | | | | | | | | | | | |
| | 2 Other | | | | | | | | | | | | | | | | | | | | | | |
| 030194.220 | - Pacific bluefin tunas (*Thunnus orientalis*) | 3.5% | B10 | | 2.5% | 2.2% | 1.9% | 1.6% | 1.3% | 1.0% | 0.6% | 0.3% | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
| 0301.99 | Other | | | | | | | | | | | | | | | | | | | | | | |
| | 2 Other | | | | | | | | | | | | | | | | | | | | | | |
| 030199.210 | (1) Nishin (*Clupea* spp.), Tara (*Gadus* spp., *Theragra* spp. and *Merluccius* spp.), Buri (*Seriola* spp.), Saba (*Scomber* spp.), Iwashi (*Etrumeus* spp., *Sardinops* spp. and *Engraulis* spp.), Aji (*Trachurus* spp. and *Decapterus* spp.) and Samma (*Cololabis* spp.) | 10.0% | B15 | | 8.1% | 7.5% | 6.9% | 6.3% | 5.6% | 5.0% | 4.4% | 3.8% | 3.1% | 2.5% | 1.9% | 1.3% | 0.6% | Free | Free | Free | Free | Free | Free |
| | (2) Other | | | | | | | | | | | | | | | | | | | | | | |
| 030199.290 | - Other | 3.5% | B10 | | 2.5% | 2.2% | 1.9% | 1.6% | 1.3% | 1.0% | 0.6% | 0.3% | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
| 03.02 | Fish, fresh or chilled, excluding fish fillets and other fish meat of heading 03.04 | | | | | | | | | | | | | | | | | | | | | | |
| | Salmonidae, excluding edible fish offal of subheadings 0302.91 to 0302.99 | | | | | | | | | | | | | | | | | | | | | | |
| 030211.000 | Trout (*Salmo trutta*, *Oncorhynchus mykiss*, *Oncorhynchus clarki*, *Oncorhynchus aguabonita*, *Oncorhynchus gilae*, *Oncorhynchus apache* and *Oncorhynchus chrysogaster*) | 3.5% | B10 | | 2.5% | 2.2% | 1.9% | 1.6% | 1.3% | 1.0% | 0.6% | 0.3% | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free |
| 0302.13 | Pacific salmon (*Oncorhynchus nerka*, *Oncorhynchus gorbuscha*, *Oncorhynchus keta*, *Oncorhynchus tschawytscha*, *Oncorhynchus kisutch*, *Oncorhynchus masou* and *Oncorhynchus rhodurus*) | | | | | | | | | | | | | | | | | | | | | | |