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
0402.91.121	- Concerning milk and cream in this subheading 1-(2) and 2, for the quantity within the limits of a tariff quota stipulated by a cabinet order which is effective at the time of import and under the conditions set out by relevant regulations which are effective at the time of import Note: The tariff quota shall be calculated on the basis of 1,500 ton, in consideration of the imported quantity in the preceding fiscal year (April-March), international market situation and other relevant conditions, hereinafter referred to as "the Pooled Quota" in this subheading		Xq1																				
0402.91.129	- Other		X	S																			
	2 Other																						
0402.91.210	- For "the Pooled Quota"		Xq1																				
0402.91.290	- Other		X	S																			
0402.99	Other																						
	1 Of a fat content, by weight, exceeding 8%																						
0402.99.110	(1) Whipped cream in pressurised containers	25.5%	B5**		7.7%	5.1%	2.6%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	(2) Other																						
0402.99.121	- Imported by the Agriculture and Livestock Industries Corporation to the extent of the quantity stipulated by paragraph 1 of Article 13 of the Milk Producer Compensation Temporary Law (Law No. 112 of 1965) or imported with approval of the Minister of Agriculture, Forestry and Fisheries by means stipulated by paragraph 2 thereof		Xq1																				
0402.99.129	- Other		X	S																			
	2 Other																						
0402.99.210	- Imported by the Agriculture and Livestock Industries Corporation to the extent of the quantity stipulated by paragraph 1 of Article 13 of the Manufacturing Milk Producer Compensation Temporary Law (Law No. 112 of 1965) or imported with approval of the Minister of Agriculture, Forestry and Fisheries by means stipulated by paragraph 2 thereof		Xq1																				
0402.99.290	- Other		X	S																			
04.03	Buttermilk, curdled milk and cream, yogurt, kephir and other fermented or acidified milk and cream, whether or not concentrated or containing added sugar or other sweetening matter or flavoured or containing added fruit, nuts or cocoa																						