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
15.01	Pig fat (including lard) and poultry fat, other than that of heading 02.09 or 15.03																						
1501.10	Lard																						
150110.200	2 Other	8.50 yen/kg	B5		4.25 yen/kg	2.83 yen/kg	1.42 yen/kg	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
1501.20	Other pig fat																						
150120.200	2 Other	8.50 yen/kg	B5		4.25 yen/kg	2.83 yen/kg	1.42 yen/kg	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
15.04	Fats and oils and their fractions, of fish or marine mammals, whether or not refined, but not chemically modified																						
1504.30	Fats and oils and their fractions, of marine mammals																						
150430.010	1 Whale oil		X																				
15.07	Soya-bean oil and its fractions, whether or not refined, but not chemically modified																						
1507.10	Crude oil, whether or not degummed																						
150710.100	1 Of an acid value exceeding 0.6	10.90 yen/kg	B5		5.45 yen/kg	3.63 yen/kg	1.82 yen/kg	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
150710.200	2 Other	13.20 yen/kg	B5		6.60 yen/kg	4.40 yen/kg	2.20 yen/kg	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
150790.000	Other	13.20 yen/kg	B5		6.60 yen/kg	4.40 yen/kg	2.20 yen/kg	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
15.08	Ground-nut oil and its fractions, whether or not refined, but not chemically modified																						
1508.10	Crude oil																						
150810.100	1 Of an acid value exceeding 0.6	8.50 yen/kg	B10		6.18 yen/kg	5.41 yen/kg	4.64 yen/kg	3.86 yen/kg	3.09 yen/kg	2.32 yen/kg	1.55 yen/kg	0.77 yen/kg	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
150810.200	2 Other	10.40 yen/kg	B10		7.56 yen/kg	6.62 yen/kg	5.67 yen/kg	4.73 yen/kg	3.78 yen/kg	2.84 yen/kg	1.89 yen/kg	0.95 yen/kg	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
150890.000	Other	10.40 yen/kg	B10		7.56 yen/kg	6.62 yen/kg	5.67 yen/kg	4.73 yen/kg	3.78 yen/kg	2.84 yen/kg	1.89 yen/kg	0.95 yen/kg	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
15.12	Sunflower-seed, safflower or cotton-seed oil and fractions thereof, whether or not refined, but not chemically modified																						
	Sunflower-seed or safflower oil and fractions thereof																						
1512.11	Crude oil																						
	1 Of an acid value exceeding 0.6																						
151211.110	- Sunflower-seed oil	8.50 yen/kg	B5		4.25 yen/kg	2.83 yen/kg	1.42 yen/kg	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	2 Other																						
151211.120	- Sunflower-seed oil	10.40 yen/kg	B5		5.20 yen/kg	3.47 yen/kg	1.73 yen/kg	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
151211.220	- Safflower oil	10.40 yen/kg	B5		5.20 yen/kg	3.47 yen/kg	1.73 yen/kg	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
1512.19	Other																						
151219.010	- Sunflower-seed oil and its fractions	10.40 yen/kg	B5		5.20 yen/kg	3.47 yen/kg	1.73 yen/kg	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	Cotton-seed oil and its fractions																						
1512.21	Crude oil, whether or not gossypol has been removed																						
151221.090	- Other	8.50 yen/kg	B5		4.25 yen/kg	2.83 yen/kg	1.42 yen/kg	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
1512.29	Other																						
151229.090	- Other	8.50 yen/kg	B8		5.67 yen/kg	4.72 yen/kg	3.78 yen/kg	2.83 yen/kg	1.89 yen/kg	0.94 yen/kg	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free