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
	(3) Other																						
	A Containing added sugar																						
	(a) Containing not more than 15% by weight of sucrose																						
190190.241	- Preparations of rice flour		X																				
190190.242	- Preparations of wheat flour	24.0%	PIC	PIC-3	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC
190190.243	- Other	24.0%	B10		17.5%	15.3%	13.1%	10.9%	8.7%	6.5%	4.4%	2.2%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	(b) Other																						
	- Foods, the largest single ingredient of which is sugar by weight																						
190190.246	-- Preparations of rice flour		X																				
190190.247	-- Preparations of wheat flour	28.0%	PIC	PIC-3	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC
190190.248	-- Other	28.0%	PIC	PIC-5	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC
	- Other																						
190190.251	-- Preparations of rice flour		X																				
190190.252	-- Preparations of wheat flour	23.8%	PIC	PIC-3	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC
190190.253	-- Other	23.8%	PIC	PIC-5	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC
	B Other																						
190190.261	- Put up in containers for retail sale, not more than 500 g each including container	13.6%	B10		9.9%	8.7%	7.4%	6.2%	4.9%	3.7%	2.5%	1.2%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	- Other																						
190190.266	-- Preparations of rice flour		X																				
190190.267	-- Preparations of wheat flour	16.0%	PIC	PIC-3	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC	PIC
190190.269	-- Other	16.0%	B10		11.6%	10.2%	8.7%	7.3%	5.8%	4.4%	2.9%	1.5%	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
19.02	Pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise prepared, such as spaghetti, macaroni, noodles, lasagne, gnocchi, ravioli, cannelloni; couscous, whether or not prepared																						
	Uncooked pasta, not stuffed or otherwise prepared																						
190211.000	Containing eggs	30 yen/kg	B8		20.00 yen/kg	16.67 yen/kg	13.33 yen/kg	10.00 yen/kg	6.67 yen/kg	3.33 yen/kg	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
1902.19	Other																						
190219.010	1 Biefun	27.20 yen/kg	R5		23.49 yen/kg	22.25 yen/kg	21.02 yen/kg	19.78 yen/kg	18.55 yen/kg	17.31 yen/kg	16.07 yen/kg	14.84 yen/kg	13.60 yen/kg	13.60 yen/kg	13.60 yen/kg	13.60 yen/kg	13.60 yen/kg	13.60 yen/kg	13.60 yen/kg	13.60 yen/kg	13.60 yen/kg	13.60 yen/kg	13.60 yen/kg
	2 Other																						
	- Macaroni and spaghetti																						
190219.093	-- Spaghetti	30 yen/kg	B10		21.82 yen/kg	19.09 yen/kg	16.36 yen/kg	13.64 yen/kg	10.91 yen/kg	8.18 yen/kg	5.45 yen/kg	2.73 yen/kg	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
190219.094	-- Macaroni	30 yen/kg	B10		21.82 yen/kg	19.09 yen/kg	16.36 yen/kg	13.64 yen/kg	10.91 yen/kg	8.18 yen/kg	5.45 yen/kg	2.73 yen/kg	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free
	- Other																						
190219.092	-- Udon, somen and soba		X																				
190219.099	-- Other	34 yen/kg	B10		24.73 yen/kg	21.64 yen/kg	18.55 yen/kg	15.45 yen/kg	12.36 yen/kg	9.27 yen/kg	6.18 yen/kg	3.09 yen/kg	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free