Tariff Line	Description	Base Rate	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and Subsequent Years	Remarks
	(1) Sea urchins and jellyfish																							
030890.411	- Sea urchins	7.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	5.0 %	Treatment for ASEAN, Australia, and New Zealand
030890.411	- Sea urchins		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea
030890.412	- Jellyfish	7.0 %	6.6 %	6.1 %	5.7 %	5.3 %	4.8 %	4.4 %	3.9 %	3.5 %	3.1 %	2.6 %	2.2 %	1.8 %	1.3 %	0.9 %	0.4 %	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
030890.412	- Jellyfish		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea
030890.420	(2) Other	10.5 %	9.8 %	9.2 %	8.5 %	7.9 %	7.2 %	6.6 %	5.9 %	5.3 %	4.6 %	3.9 %	3.3 %	2.6 %	2.0 %	1.3 %	0.7 %	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, China, and New Zealand
030890.420	(2) Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for Korea
	Chapter 4 Dairy produce; birds' eggs; natural honey; edible products of animal origin, not elsewhere specified or included																							
04.01	**Milk and cream, not concentrated nor containing added sugar or other sweetening matter**																							
0401.10	**Of a fat content, by weight, not exceeding 1 %**																							
	1 Sterilised, frozen or preserved																							

Tariff Line	Description	Base Rate	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21 and Subsequent Years	Remarks
040110.110	- Concerning milk and cream in this subheading 1, 0401.20-1, 0401.40-1 and 0401.50-1-(1) and (2), buttermilk etc. in 0403.10-1 and 0403.90-1-(1)-[2], (2)-[2] and (3)-[2], products consisting of natural milk constituents in 0404.90-1-(1)-[1] and [2], (2)-[1] and [2] and (3)-[1] and [2], edible preparations containing cocoa in 1806.20-1-(1) and 1806.90-2-(1)-A, edible preparations in 1901.10-1-(1) and (2), 1901.20-1-(1)-A and B and 1901.90-1-(1)-A and B, preparations with a basis of coffee etc. in 2101.12-2-(1)-A and B and 2101.20-2-(1)-A and B and edible preparations in 2106.10-1 and 2106.90-1-(1) 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 133,940 ton, evaluated as whole milk by means stipulated by a cabinet order, in consideration of imported quantity in the preceding fiscal year (April-March), international market situation and other relevant conditions, hereinafter referred to as "the Pooled Quota of other milk products" in this heading, headings 04.03, 04.04, 18.06, 19.01, 21.01 and 21.06.		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
040110.190	- Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
040110.200	2 Other	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	21.3 %	Treatment for ASEAN, Australia, and New Zealand
040110.200	2 Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea
0401.20	**Of a fat content, by weight, exceeding 1 % but not exceeding 6 %**																							
	1 Sterilised, frozen or preserved																							
040120.110	- For "the Pooled Quota of other milk products"		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
040120.190	- Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	