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
0406.10	**Fresh (unripened or uncured) cheese, including whey cheese, and curd**																							
040610.020	- A dry matter content, by weight, not exceeding 48 %, chopped not exceeding 4 g per each, frozen, in immediate packings, of a content exceeding 5 kg	22.4 %	22.4 %	22.4 %	22.4 %	22.4 %	22.4 %	22.4 %	22.4 %	22.4 %	22.4 %	22.4 %	22.4 %	22.4 %	22.4 %	22.4 %	22.4 %	22.4 %	22.4 %	22.4 %	22.4 %	22.4 %	22.4 %	Treatment for ASEAN, Australia, and New Zealand
040610.020	- A dry matter content, by weight, not exceeding 48 %, chopped not exceeding 4 g per each, frozen, in immediate packings, of a content exceeding 5 kg		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
	- Other																							
040610.010	-- Concerning cheese and curd intended for use as materials for processed cheese (excluding those of subheadings 0406.20 and 0406.30), 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 within the limits of the quantity of prospective domestic demand in the current fiscal year (April-March) with deduction of the quantity of prospective domestic production, and also in consideration of the quantity of prospective domestic production, international market situation and other relevant conditions, hereinafter referred to as "the Pooled Quota" in this heading.		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
040610.090	-- Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
0406.20	**Grated or powdered cheese, of all kinds**																							
040620.100	1 Of processed cheese	40.0 %	40.0 %	40.0 %	40.0 %	40.0 %	40.0 %	40.0 %	40.0 %	40.0 %	40.0 %	40.0 %	40.0 %	40.0 %	40.0 %	40.0 %	40.0 %	40.0 %	40.0 %	40.0 %	40.0 %	40.0 %	40.0 %	Treatment for ASEAN, Australia, and New Zealand
040620.100	1 Of processed cheese		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
040620.200	2 Other	26.3 %	26.3 %	26.3 %	26.3 %	26.3 %	26.3 %	26.3 %	26.3 %	26.3 %	26.3 %	26.3 %	26.3 %	26.3 %	26.3 %	26.3 %	26.3 %	26.3 %	26.3 %	26.3 %	26.3 %	26.3 %	26.3 %	Treatment for ASEAN, Australia, and New Zealand

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
040620.200	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
040630.000	Processed cheese, not grated or powdered	40.0 %	40.0 %	40.0 %	40.0 %	40.0 %	40.0 %	40.0 %	40.0 %	40.0 %	40.0 %	40.0 %	40.0 %	40.0 %	40.0 %	40.0 %	40.0 %	40.0 %	40.0 %	40.0 %	40.0 %	40.0 %	40.0 %	Treatment for ASEAN, Australia, and New Zealand
040630.000	Processed cheese, not grated or powdered		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
0406.40	**Blue-veined cheese and other cheese containing veins produced by *Penicillium roqueforti***																							
040640.010	- Intended for use as materials for processed cheese, for "the Pooled Quota"		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
040640.090	- Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
0406.90	**Other cheese**																							
040690.010	- Intended for use as materials for processed cheese, for "the Pooled Quota"		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
040690.090	- Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
04.07	**Birds' eggs, in shell, fresh, preserved or cooked**																							
	Fertilised eggs for incubation																							
040711.000	Of fowls of the species *Gallus domesticus*		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
040719.000	Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	Other fresh eggs																							
040721.000	Of fowls of the species *Gallus domesticus*	17.0 %	17.0 %	17.0 %	17.0 %	17.0 %	17.0 %	17.0 %	17.0 %	17.0 %	17.0 %	17.0 %	17.0 %	17.0 %	17.0 %	17.0 %	17.0 %	17.0 %	17.0 %	17.0 %	17.0 %	17.0 %	17.0 %	Treatment for ASEAN, Australia, and New Zealand