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
140490.140	- Residues resulting from extraction of pyrethrum extract		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
140490.200	- Gampi, nuts (including their shells, whether or not ground), and hard seeds and pips		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
140490.300	2 Of *Machilus thunbergii* or of loofah		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
140490.410	3 Mizugoke (Sphagnum moss)		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	4 Other																							
	- Leaves of Kashiwa or Sarutori Ibara																							
140490.491	-- Leaves of Kashiwa (*Quercus dentata*)		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
140490.492	-- Leaves of Sarutori Ibara (*Smilax China L.*)		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
140490.499	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	SECTION III ANIMAL OR VEGETABLE FATS AND OILS AND THEIR CLEAVAGE PRODUCTS; PREPARED EDIBLE FATS; ANIMAL OR VEGETABLE WAXES																							
	Chapter 15 Animal or vegetable fats and oils and their cleavage products; prepared edible fats; animal or vegetable waxes																							
15.01	**Pig fat (including lard) and poultry fat, other than that of heading 02.09 or 15.03**																							
1501.10	**Lard**																							
150110.100	1 Of an acid value exceeding 1.3		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
150110.200	2 Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
1501.20	**Other pig fat**																							
150120.100	1 Of an acid value exceeding 1.3		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
150120.200	2 Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
150190.000	Other	6.4 %	5.8 %	5.2 %	4.7 %	4.1 %	3.5 %	2.9 %	2.3 %	1.7 %	1.2 %	0.6 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
15.02	**Fats of bovine animals, sheep or goats, other than those of heading 15.03**																							

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
1502.10	**Tallow**																							
	- Of bovine animals																							
150210.011	-- For feeding purposes		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
150210.019	-- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
150210.090	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
1502.90	**Other**																							
	- Of bovine animals																							
150290.011	-- For feeding purposes		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
150290.019	-- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
150290.090	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
15.03																								
150300.000	Lard stearin, lard oil, oleostearin, oleo-oil and tallow oil, not emulsified or mixed or otherwise prepared		Free	Free	Free	Free	Free	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**																							
150410.000	Fish-liver oils and their fractions	3.5 %	3.2 %	2.9 %	2.5 %	2.2 %	1.9 %	1.6 %	1.3 %	1.0 %	0.6 %	0.3 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
150420.000	Fats and oils and their fractions, of fish, other than liver oils	7.0 % or 4.20 yen/kg, whichever is the greater	6.6 % or 3.94 yen/kg, which-ever is the greater	6.1 % or 3.68 yen/kg, which-ever is the greater	5.7 % or 3.41 yen/kg, which-ever is the greater	5.3 % or 3.15 yen/kg, which-ever is the greater	4.8 % or 2.89 yen/kg, which-ever is the greater	4.4 % or 2.63 yen/kg, which-ever is the greater	3.9 % or 2.36 yen/kg, which-ever is the greater	3.5 % or 2.10 yen/kg, which-ever is the greater	3.1 % or 1.84 yen/kg, which-ever is the greater	2.6 % or 1.58 yen/kg, which-ever is the greater	2.2 % or 1.31 yen/kg, which-ever is the greater	1.8 % or 1.05 yen/kg, which-ever is the greater	1.3 % or 0.79 yen/kg, which-ever is the greater	0.9 % or 0.53 yen/kg, which-ever is the greater	0.4 % or 0.26 yen/kg, which-ever is the greater	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, China, and New Zealand
150420.000	Fats and oils and their fractions, of fish, other than liver oils		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for Korea
1504.30	**Fats and oils and their fractions, of marine mammals**																							