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
150430.010	1 Whale oil		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
150430.090	2 Other	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	
15.05																								
1505.00	**Wool grease and fatty substances derived therefrom (including lanolin)**																							
150500.100	1 Wool grease, crude	1.2 %	1.1 %	1.1 %	1.0 %	0.9 %	0.8 %	0.8 %	0.7 %	0.6 %	0.5 %	0.5 %	0.4 %	0.3 %	0.2 %	0.2 %	0.1 %	Free	Free	Free	Free	Free	Free	
150500.200	2 Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
15.06																								
150600.000	Other animal fats and oils and their fractions, whether or not refined, but not chemically modified	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	
15.07	**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	10.22 yen/kg	9.54 yen/kg	8.86 yen/kg	8.18 yen/kg	7.49 yen/kg	6.81 yen/kg	6.13 yen/kg	5.45 yen/kg	4.77 yen/kg	4.09 yen/kg	3.41 yen/kg	2.73 yen/kg	2.04 yen/kg	1.36 yen/kg	0.68 yen/kg	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, China, and New Zealand
150710.100	1 Of an acid value exceeding 0.6		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for Korea
150710.200	2 Other	13.20 yen/kg	12.38 yen/kg	11.55 yen/kg	10.73 yen/kg	9.90 yen/kg	9.08 yen/kg	8.25 yen/kg	7.43 yen/kg	6.60 yen/kg	5.78 yen/kg	4.95 yen/kg	4.13 yen/kg	3.30 yen/kg	2.48 yen/kg	1.65 yen/kg	0.83 yen/kg	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, China, and New Zealand
150710.200	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 Korea
150790.000	Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
15.08	**Ground-nut oil and its fractions, whether or not refined, but not chemically modified**																							

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
1508.10	**Crude oil**																							
150810.100	1 Of an acid value exceeding 0.6		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
150810.200	2 Other	10.40 yen/kg	9.75 yen/kg	9.10 yen/kg	8.45 yen/kg	7.80 yen/kg	7.15 yen/kg	6.50 yen/kg	5.85 yen/kg	5.20 yen/kg	4.55 yen/kg	3.90 yen/kg	3.25 yen/kg	2.60 yen/kg	1.95 yen/kg	1.30 yen/kg	0.65 yen/kg	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, China, and New Zealand
150810.200	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 Korea
150890.000	Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
15.09	**Olive oil and its fractions, whether or not refined, but not chemically modified**																							
150910.000	Virgin		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
150990.000	Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
15.10																								
151000.000	Other oils and their fractions, obtained solely from olives, whether or not refined, but not chemically modified, including blends of these oils or fractions with oils or fractions of heading 15.09		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
15.11	**Palm oil and its fractions, whether or not refined, but not chemically modified**																							
151110.000	Crude oil		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
1511.90	**Other**																							
151190.010	1 Palm stearin		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
151190.090	2 Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	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																							