| 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 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 151411.100 | 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 | |
| 151411.200 | 2 Other | | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | |
| 151419.000 | Other | | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | |
| | Other | | | | | | | | | | | | | | | | | | | | | | | |
| **1514.91** | **Crude oil** | | | | | | | | | | | | | | | | | | | | | | | |
| 151491.100 | 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 |
| 151491.100 | 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 |
| 151491.200 | 2 Other | | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | |
| 151499.000 | Other | | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | |
| **15.15** | **Other fixed vegetable fats and oils (including jojoba oil) and their fractions, whether or not refined, but not chemically modified** | | | | | | | | | | | | | | | | | | | | | | | |
| | Linseed oil and its fractions | | | | | | | | | | | | | | | | | | | | | | | |
| 151511.000 | Crude oil | | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | |
| 151519.000 | Other | | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | |
| | Maize (corn) oil and its fractions | | | | | | | | | | | | | | | | | | | | | | | |
| **1515.21** | **Crude oil** | | | | | | | | | | | | | | | | | | | | | | | |
| 151521.100 | 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 | |
| 151521.200 | 2 Other | | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | |
| 151529.000 | Other | | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | |

| 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 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 151530.000 | Castor oil and its fractions | | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | |
| **1515.50** | **Sesame oil and its fractions** | | | | | | | | | | | | | | | | | | | | | | | |
| 151550.100 | 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 | |
| 151550.200 | 2 Other | | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | |
| **1515.90** | **Other** | | | | | | | | | | | | | | | | | | | | | | | |
| | 1 Oiticica oil and its fractions, tung oil and its fractions | | | | | | | | | | | | | | | | | | | | | | | |
| 151590.110 | - Tung oil and its fractions | | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | |
| 151590.190 | - Other | | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | |
| | 2 Camellia oil, Urushi wax and Haze wax and their fractions | | | | | | | | | | | | | | | | | | | | | | | |
| 151590.200 | - Camellia oil and its fractions | | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | |
| 151590.300 | - Urushi wax and Haze wax and their fractions | | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | |
| 151590.600 | 3 Jojoba oil and its fractions | | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | |
| | 4 Other | | | | | | | | | | | | | | | | | | | | | | | |
| | (1) Of an acid value exceeding 0.6 | | | | | | | | | | | | | | | | | | | | | | | |
| 151590.410 | - Rice bran oil and its fractions | 8.50 yen/kg | 4.20 yen/kg | 4.20 yen/kg | 4.20 yen/kg | 4.20 yen/kg | 4.20 yen/kg | 4.20 yen/kg | 4.20 yen/kg | 4.20 yen/kg | 4.20 yen/kg | 4.20 yen/kg | 4.20 yen/kg | 4.20 yen/kg | 4.20 yen/kg | 4.20 yen/kg | 4.20 yen/kg | 4.20 yen/kg | 4.20 yen/kg | 4.20 yen/kg | 4.20 yen/kg | 4.20 yen/kg | 4.20 yen/kg | Treatment for ASEAN, Australia, and New Zealand |
| 151590.410 | - Rice bran oil and its fractions | | 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 |
| 151590.510 | - Other | 8.50 yen/kg | 7.97 yen/kg | 7.44 yen/kg | 6.91 yen/kg | 6.38 yen/kg | 5.84 yen/kg | 5.31 yen/kg | 4.78 yen/kg | 4.25 yen/kg | 3.72 yen/kg | 3.19 yen/kg | 2.66 yen/kg | 2.13 yen/kg | 1.59 yen/kg | 1.06 yen/kg | 0.53 yen/kg | Free | Free | Free | Free | Free | Free | Treatment for ASEAN, Australia, China, and New Zealand |