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
151590.510	- 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
	(2) Other																							
151590.420	- 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	
151590.520	- 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
151590.520	- 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
15.16	**Animal or vegetable fats and oils and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised, whether or not refined, but not further prepared**																							
151610.000	Animal fats and oils and their fractions		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
1516.20	**Vegetable fats and oils and their fractions**																							
151620.010	- Hydrogenated castor oil		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
151620.090	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
15.17	**Margarine; edible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this Chapter, other than edible fats or oils or their fractions of heading 15.16**																							
151710.000	Margarine, excluding liquid margarine	29.8 %	29.8 %	29.8 %	29.8 %	29.8 %	29.8 %	29.8 %	29.8 %	29.8 %	29.8 %	29.8 %	29.8 %	29.8 %	29.8 %	29.8 %	29.8 %	29.8 %	29.8 %	29.8 %	29.8 %	29.8 %	29.8 %	Treatment for ASEAN, Australia, and New Zealand
151710.000	Margarine, excluding liquid margarine		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
1517.90	**Other**																							

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 Mixtures of animal fats and oils and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised, whether or not refined, but not further prepared, not otherwise prepared																							
151790.110	(1) Partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
151790.190	(2) 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	
	2 Mixtures of vegetable fats and oils and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised, whether or not refined, but not further prepared, not otherwise prepared																							
151790.210	(1) Partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
151790.290	(2) Other	13.20 yen/kg	13.20 yen/kg	13.20 yen/kg	13.20 yen/kg	13.20 yen/kg	13.20 yen/kg	13.20 yen/kg	13.20 yen/kg	13.20 yen/kg	13.20 yen/kg	13.20 yen/kg	13.20 yen/kg	13.20 yen/kg	13.20 yen/kg	13.20 yen/kg	13.20 yen/kg	13.20 yen/kg	13.20 yen/kg	13.20 yen/kg	13.20 yen/kg	13.20 yen/kg	13.20 yen/kg	Treatment for ASEAN, Australia, and New Zealand
151790.290	(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
151790.300	3 Oils of a kind used as mould release	2.9 %	2.6 %	2.4 %	2.1 %	1.8 %	1.6 %	1.3 %	1.1 %	0.8 %	0.5 %	0.3 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
151790.400	4 Shortening	12.8 %	12.8 %	12.8 %	12.8 %	12.8 %	12.8 %	12.8 %	12.8 %	12.8 %	12.8 %	12.8 %	12.8 %	12.8 %	12.8 %	12.8 %	12.8 %	12.8 %	12.8 %	12.8 %	12.8 %	12.8 %	12.8 %	Treatment for ASEAN, Australia, and New Zealand
151790.400	4 Shortening		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
151790.900	5 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
151790.900	5 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