| 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 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 200912.110 | (1) Not more than 10 % by weight of sucrose, naturally and artificially contained | 25.5 % | 23.9 % | 22.3 % | 20.7 % | 19.1 % | 17.5 % | 15.9 % | 14.3 % | 12.8 % | 11.2 % | 9.6 % | 8.0 % | 6.4 % | 4.8 % | 3.2 % | 1.6 % | Free | Free | Free | Free | Free | Free | Treatment for ASEAN, Australia, China, and New Zealand |
| 200912.110 | (1) Not more than 10 % by weight of sucrose, naturally and artificially contained | | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | Treatment for Korea |
| 200912.190 | (2) Other | 29.8 % or 23 yen/kg, whichever is the greater | 27.9 % or 21.56 yen/kg, which-ever is the greater | 26.1 % or 20.13 yen/kg, which-ever is the greater | 24.2 % or 18.69 yen/kg, which-ever is the greater | 22.4 % or 17.25 yen/kg, which-ever is the greater | 20.5 % or 15.81 yen/kg, which-ever is the greater | 18.6 % or 14.38 yen/kg, which-ever is the greater | 16.8 % or 12.94 yen/kg, which-ever is the greater | 14.9 % or 11.50 yen/kg, which-ever is the greater | 13.0 % or 10.06 yen/kg, which-ever is the greater | 11.2 % or 8.63 yen/kg, which-ever is the greater | 9.3 % or 7.19 yen/kg, which-ever is the greater | 7.5 % or 5.75 yen/kg, which-ever is the greater | 5.6 % or 4.31 yen/kg, which-ever is the greater | 3.7 % or 2.88 yen/kg, which-ever is the greater | 1.9 % or 1.44 yen/kg, which-ever is the greater | Free | Free | Free | Free | Free | Free | Treatment for ASEAN, Australia, China, and New Zealand |
| 200912.190 | (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 |
| | 2 Other | | | | | | | | | | | | | | | | | | | | | | | |
| 200912.210 | (1) Not more than 10 % by weight of sucrose | 21.3 % | 20.0 % | 18.6 % | 17.3 % | 16.0 % | 14.6 % | 13.3 % | 12.0 % | 10.7 % | 9.3 % | 8.0 % | 6.7 % | 5.3 % | 4.0 % | 2.7 % | 1.3 % | Free | Free | Free | Free | Free | Free | Treatment for ASEAN, Australia, China, and New Zealand |
| 200912.210 | (1) Not more than 10 % by weight of sucrose | | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | Treatment for Korea |
| 200912.290 | (2) Other | 25.5 % | 23.9 % | 22.3 % | 20.7 % | 19.1 % | 17.5 % | 15.9 % | 14.3 % | 12.8 % | 11.2 % | 9.6 % | 8.0 % | 6.4 % | 4.8 % | 3.2 % | 1.6 % | Free | Free | Free | Free | Free | Free | Treatment for ASEAN, Australia, China, and New Zealand |
| 200912.290 | (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 Korea |
| **2009.19** | **Other** | | | | | | | | | | | | | | | | | | | | | | | |
| | 1 Containing added sugar | | | | | | | | | | | | | | | | | | | | | | | |

| 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 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 200919.110 | (1) Not more than 10 % by weight of sucrose, naturally and artificially contained | 25.5 % | 23.9 % | 22.3 % | 20.7 % | 19.1 % | 17.5 % | 15.9 % | 14.3 % | 12.8 % | 11.2 % | 9.6 % | 8.0 % | 6.4 % | 4.8 % | 3.2 % | 1.6 % | Free | Free | Free | Free | Free | Free | Treatment for ASEAN, Australia, China, and New Zealand |
| 200919.110 | (1) Not more than 10 % by weight of sucrose, naturally and artificially contained | | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | Treatment for Korea |
| 200919.190 | (2) Other | 29.8 % or 23 yen/kg, whichever is the greater | 27.9 % or 21.56 yen/kg, which-ever is the greater | 26.1 % or 20.13 yen/kg, which-ever is the greater | 24.2 % or 18.69 yen/kg, which-ever is the greater | 22.4 % or 17.25 yen/kg, which-ever is the greater | 20.5 % or 15.81 yen/kg, which-ever is the greater | 18.6 % or 14.38 yen/kg, which-ever is the greater | 16.8 % or 12.94 yen/kg, which-ever is the greater | 14.9 % or 11.50 yen/kg, which-ever is the greater | 13.0 % or 10.06 yen/kg, which-ever is the greater | 11.2 % or 8.63 yen/kg, which-ever is the greater | 9.3 % or 7.19 yen/kg, which-ever is the greater | 7.5 % or 5.75 yen/kg, which-ever is the greater | 5.6 % or 4.31 yen/kg, which-ever is the greater | 3.7 % or 2.88 yen/kg, which-ever is the greater | 1.9 % or 1.44 yen/kg, which-ever is the greater | Free | Free | Free | Free | Free | Free | Treatment for ASEAN, Australia, China, and New Zealand |
| 200919.190 | (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 |
| | 2 Other | | | | | | | | | | | | | | | | | | | | | | | |
| 200919.210 | (1) Not more than 10 % by weight of sucrose | 21.3 % | 20.0 % | 18.6 % | 17.3 % | 16.0 % | 14.6 % | 13.3 % | 12.0 % | 10.7 % | 9.3 % | 8.0 % | 6.7 % | 5.3 % | 4.0 % | 2.7 % | 1.3 % | Free | Free | Free | Free | Free | Free | Treatment for ASEAN, Australia, China, and New Zealand |
| 200919.210 | (1) Not more than 10 % by weight of sucrose | | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | Treatment for Korea |
| 200919.290 | (2) Other | 25.5 % | 23.9 % | 22.3 % | 20.7 % | 19.1 % | 17.5 % | 15.9 % | 14.3 % | 12.8 % | 11.2 % | 9.6 % | 8.0 % | 6.4 % | 4.8 % | 3.2 % | 1.6 % | Free | Free | Free | Free | Free | Free | Treatment for ASEAN, Australia, China, and New Zealand |
| 200919.290 | (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 Korea |
| | Grapefruit (including pomelo) juice | | | | | | | | | | | | | | | | | | | | | | | |
| **2009.21** | **Of a Brix value not exceeding 20** | | | | | | | | | | | | | | | | | | | | | | | |
| | 1 Containing added sugar | | | | | | | | | | | | | | | | | | | | | | | |