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
200939.110	(1) Not more than 10 % by weight of sucrose, naturally and artificially contained	23.0 %	21.6 %	20.1 %	18.7 %	17.3 %	15.8 %	14.4 %	12.9 %	11.5 %	10.1 %	8.6 %	7.2 %	5.8 %	4.3 %	2.9 %	1.4 %	Free	Free	Free	Free	Free	Free	
200939.190	(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
200939.190	(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																							
	(1) Not more than 10 % by weight of sucrose																							
200939.211	A Lemon juice	6.0 %	5.5 %	4.9 %	4.4 %	3.8 %	3.3 %	2.7 %	2.2 %	1.6 %	1.1 %	0.5 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
200939.212	B Lime juice	12.0 %	10.9 %	9.8 %	8.7 %	7.6 %	6.5 %	5.5 %	4.4 %	3.3 %	2.2 %	1.1 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
200939.219	C Other	19.1 %	17.9 %	16.7 %	15.5 %	14.3 %	13.1 %	11.9 %	10.7 %	9.6 %	8.4 %	7.2 %	6.0 %	4.8 %	3.6 %	2.4 %	1.2 %	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, China, and New Zealand
200939.219	C 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
200939.290	(2) Other	25.5 %	8.0 %	8.0 %	8.0 %	8.0 %	8.0 %	8.0 %	8.0 %	8.0 %	8.0 %	8.0 %	8.0 %	8.0 %	8.0 %	8.0 %	8.0 %	8.0 %	8.0 %	8.0 %	8.0 %	8.0 %	8.0 %	Treatment for ASEAN, Australia, and New Zealand
200939.290	(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
	Pineapple juice																							
2009.41	**Of a Brix value not exceeding 20**																							
	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
200941.110	(1) Not more than 10 % by weight of sucrose, naturally and artificially contained	23.0 %	23.0 %	23.0 %	23.0 %	23.0 %	23.0 %	23.0 %	23.0 %	23.0 %	23.0 %	23.0 %	23.0 %	23.0 %	23.0 %	23.0 %	23.0 %	23.0 %	23.0 %	23.0 %	23.0 %	23.0 %	23.0 %	Treatment for ASEAN, Australia, and New Zealand
200941.110	(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 China and Korea
200941.190	(2) Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
	2 Other																							
200941.210	(1) Not more than 10 % by weight of sucrose	19.1 %	19.1 %	19.1 %	19.1 %	19.1 %	19.1 %	19.1 %	19.1 %	19.1 %	19.1 %	19.1 %	19.1 %	19.1 %	19.1 %	19.1 %	19.1 %	19.1 %	19.1 %	19.1 %	19.1 %	19.1 %	19.1 %	Treatment for ASEAN, Australia, and New Zealand
200941.210	(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 China and Korea
200941.290	(2) Other	25.5 %	25.5 %	25.5 %	25.5 %	25.5 %	25.5 %	25.5 %	25.5 %	25.5 %	25.5 %	25.5 %	25.5 %	25.5 %	25.5 %	25.5 %	25.5 %	25.5 %	25.5 %	25.5 %	25.5 %	25.5 %	25.5 %	Treatment for ASEAN, Australia, and New Zealand
200941.290	(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
2009.49	**Other**																							
	1 Containing added sugar																							
200949.110	(1) Not more than 10 % by weight of sucrose, naturally and artificially contained	23.0 %	23.0 %	23.0 %	23.0 %	23.0 %	23.0 %	23.0 %	23.0 %	23.0 %	23.0 %	23.0 %	23.0 %	23.0 %	23.0 %	23.0 %	23.0 %	23.0 %	23.0 %	23.0 %	23.0 %	23.0 %	23.0 %	Treatment for ASEAN, Australia, and New Zealand
200949.110	(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 China and Korea
200949.190	(2) Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	