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
210690.282	II Containing not less than 85 % by weight of sucrose excluding those put up in containers for retail sale, not more than 500 g each including container, those certified by a certification procedure stipulated by a cabinet order as imported to be repacked in containers for retail sale, not more than 500 g including container after importation with no change in ingredients, or those exceeding 257 yen/kg in value for customs duty		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	
	III Other																							
	(I) Containing lactose, milk protein or milkfat																							
210690.283	- Put up in containers for retail sale, not more than 500 g each including container	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
210690.283	- Put up in containers for retail sale, not more than 500 g each including container		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
210690.284	- Other	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
210690.284	- 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
	(II) Other																							
210690.510	- Those, the largest single ingredient of which is sorbitol by weight except for sugar	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
210690.510	- Those, the largest single ingredient of which is sorbitol by weight except for sugar		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

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
210690.590	- Other	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
210690.590	- 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
	(b) Other																							
210690.291	Prepared edible fats and oils, containing more than 15 % and less than 30 % by weight of those of heading 04.05	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
210690.291	Prepared edible fats and oils, containing more than 15 % and less than 30 % by weight of those of heading 04.05		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
	Bases for beverage, non-alcoholic																							
210690.292	Containing *Panax ginseng* or its extract	12.0 %	11.3 %	10.5 %	9.8 %	9.0 %	8.3 %	7.5 %	6.8 %	6.0 %	5.3 %	4.5 %	3.8 %	3.0 %	2.3 %	1.5 %	0.8 %	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, China, and New Zealand
210690.292	Containing *Panax ginseng* or its extract		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for Korea
210690.293	Other	10.0 %	9.4 %	8.8 %	8.1 %	7.5 %	6.9 %	6.3 %	5.6 %	5.0 %	4.4 %	3.8 %	3.1 %	2.5 %	1.9 %	1.3 %	0.6 %	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
210690.293	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
	Other																							