| 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 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 230910.091 | (1) In airtight containers not more than 10 kg each including container | | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | |
| | (2) Other | | | | | | | | | | | | | | | | | | | | | | | |
| 230910.092 | A More than 70 yen/kg in value for customs duty, excluding those containing 35 % or more by weight of crude protein | | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | |
| | B Other | | | | | | | | | | | | | | | | | | | | | | | |
| 230910.093 | (a) In powders, meals, flakes, pellets, cubes or similar forms, containing less than 5 % by weight of sugars evaluated as sucrose, less than 20 % by weight of free starch, less than 35 % by weight of crude protein, other than those be separable 10 % or more by weight of broken rice and flour or meal of rice taken together when determined by means of separating methods stipulated by a cabinet order | | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | |
| 230910.099 | (b) Other | 36 yen/kg | 33.75 yen/kg | 31.50 yen/kg | 29.25 yen/kg | 27 yen/kg | 24.75 yen/kg | 22.50 yen/kg | 20.25 yen/kg | 18 yen/kg | 15.75 yen/kg | 13.50 yen/kg | 11.25 yen/kg | 9 yen/kg | 6.75 yen/kg | 4.50 yen/kg | 2.25 yen/kg | Free | Free | Free | Free | Free | Free | Treatment for ASEAN, Australia, China, and New Zealand |
| 230910.099 | (b) 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 |
| **2309.90** | **Other** | | | | | | | | | | | | | | | | | | | | | | | |
| | 1 Preparations of a kind used in animal feeding, excluding those directly used as feed or fodder | | | | | | | | | | | | | | | | | | | | | | | |
| 230990.110 | - Vitamin preparations for feedstuffs | 3.0 % | 2.8 % | 2.6 % | 2.4 % | 2.3 % | 2.1 % | 1.9 % | 1.7 % | 1.5 % | 1.3 % | 1.1 % | 0.9 % | 0.8 % | 0.6 % | 0.4 % | 0.2 % | Free | Free | Free | Free | Free | Free | |
| 230990.190 | - Other | 3.0 % | 2.8 % | 2.6 % | 2.4 % | 2.3 % | 2.1 % | 1.9 % | 1.7 % | 1.5 % | 1.3 % | 1.1 % | 0.9 % | 0.8 % | 0.6 % | 0.4 % | 0.2 % | Free | Free | Free | Free | Free | Free | |
| | 2 Other | | | | | | | | | | | | | | | | | | | | | | | |
| | (1) Containing not less than 10 % of lactose by weight | | | | | | | | | | | | | | | | | | | | | | | |
| 230990.211 | A Intended for feeding calves suitable for white veal | | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | |

| 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 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 230990.219 | B Other | Per each kilogram, 52.50 yen plus 5.30 yen for every 1.0 % exceeding 10.0 % by weight of lactose contained | Per each kilogram, 49.22 yen plus 4.97 yen for every 1.0 % exceeding 10.0 % by weight of lactose contained | Per each kilogram, 45.94 yen plus 4.64 yen for every 1.0 % exceeding 10.0 % by weight of lactose contained | Per each kilogram, 42.66 yen plus 4.31 yen for every 1.0 % exceeding 10.0 % by weight of lactose contained | Per each kilogram, 39.38 yen plus 3.98 yen for every 1.0 % exceeding 10.0 % by weight of lactose contained | Per each kilogram, 36.09 yen plus 3.64 yen for every 1.0 % exceeding 10.0 % by weight of lactose contained | Per each kilogram, 32.81 yen plus 3.31 yen for every 1.0 % exceeding 10.0 % by weight of lactose contained | Per each kilogram, 29.53 yen plus 2.98 yen for every 1.0 % exceeding 10.0 % by weight of lactose contained | Per each kilogram, 26.25 yen plus 2.65 yen for every 1.0 % exceeding 10.0 % by weight of lactose contained | Per each kilogram, 22.97 yen plus 2.32 yen for every 1.0 % exceeding 10.0 % by weight of lactose contained | Per each kilogram, 19.69 yen plus 1.99 yen for every 1.0 % exceeding 10.0 % by weight of lactose contained | Per each kilogram, 16.41 yen plus 1.66 yen for every 1.0 % exceeding 10.0 % by weight of lactose contained | Per each kilogram, 13.13 yen plus 1.33 yen for every 1.0 % exceeding 10.0 % by weight of lactose contained | Per each kilogram, 9.84 yen plus 0.99 yen for every 1.0 % exceeding 10.0 % by weight of lactose contained | Per each kilogram, 6.56 yen plus 0.66 yen for every 1.0 % exceeding 10.0 % by weight of lactose contained | Per each kilogram, 3.28 yen plus 0.33 yen for every 1.0 % exceeding 10.0 % by weight of lactose contained | Free | Free | Free | Free | Free | Free | Treatment for ASEAN, Australia, China, and New Zealand |
| 230990.219 | B 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 | | | | | | | | | | | | | | | | | | | | | | | |
| | A Those with a basis of products specified in heading 12.14 or 23.03, in pellets, cubes or similar forms, alfalfa green leaf protein concentrates or fish or marine mammal solubles | | | | | | | | | | | | | | | | | | | | | | | |
| 230990.292 | - Those with a basis of products specified in heading 12.14 or 23.03, in pellets, cubes or similar forms | | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | |
| 230990.293 | - Alfalfa green leaf protein concentrates | | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | |
| 230990.294 | - Fish or marine mammal solubles | | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | |
| | B Other | | | | | | | | | | | | | | | | | | | | | | | |
| 230990.295 | (a) In airtight containers not more than 10 kg each including container | | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | |
| | (b) Other | | | | | | | | | | | | | | | | | | | | | | | |
| 230990.296 | More than 70 yen/kg in value for customs duty, put up in containers for retail sale but not in airtight containers, excluding those containing 35 % or more by weight of crude protein | | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | Free | |