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
271019.169	--- Raw oils	459 yen/kl	430.31 yen/kl	401.63 yen/kl	372.94 yen/kl	344.25 yen/kl	315.56 yen/kl	286.88 yen/kl	258.19 yen/kl	229.50 yen/kl	200.81 yen/kl	172.13 yen/kl	143.44 yen/kl	114.75 yen/kl	86.06 yen/kl	57.38 yen/kl	28.69 yen/kl	Free	Free	Free	Free	Free	Free	Treatment for China
271019.169	--- Raw oils		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for Korea
	B Of a specific gravity more than 0.9037 at 15 °C																							
	(a) Intended for use as raw materials in refining																							
271019.171	- Heavy fuel oils		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
271019.172	- Raw oils		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	(b) Other																							
	- Containing by weight 0.3 % or less of sulphur																							
271019.173	-- Heavy fuel oils		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
271019.173	-- Heavy fuel oils		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
271019.174	-- Raw oils		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
271019.174	-- Raw oils		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																							
271019.175	-- Heavy fuel oils		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand

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
271019.175	-- Heavy fuel oils		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
271019.179	-- Raw oils		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
271019.179	-- Raw oils	249 yen/kl	233.44 yen/kl	217.88 yen/kl	202.31 yen/kl	186.75 yen/kl	171.19 yen/kl	155.63 yen/kl	140.06 yen/kl	124.50 yen/kl	108.94 yen/kl	93.38 yen/kl	77.81 yen/kl	62.25 yen/kl	46.69 yen/kl	31.13 yen/kl	15.56 yen/kl	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
	(4) Lubricating oils, including liquid paraffin																							
	A Of a specific gravity not more than 0.8494 at 15 °C; liquid paraffin, cutting oils, insulating oils and aviation lubricating oils, quenching oils, hydraulic oils, rust preventive oils and other oils, not being mainly used for lubricating, having a specific gravity of more than 0.8494 at 15 °C																							
271019.188	- Of a specific gravity not more than 0.8494 at 15°C	3.9 %	3.7 %	3.4 %	3.2 %	2.9 %	2.7 %	2.4 %	2.2 %	2.0 %	1.7 %	1.5 %	1.2 %	1.0 %	0.7 %	0.5 %	0.2 %	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
271019.188	- Of a specific gravity not more than 0.8494 at 15°C		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																							
271019.193	-- Liquid paraffin		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
271019.193	-- Liquid paraffin		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
271019.194	-- Cutting oils, insulating oils and aviation lubricating oils	3.9 %	3.7 %	3.4 %	3.2 %	2.9 %	2.7 %	2.4 %	2.2 %	2.0 %	1.7 %	1.5 %	1.2 %	1.0 %	0.7 %	0.5 %	0.2 %	Free	Free	Free	Free	Free	Free	