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
271020.167	--- Heavy fuel 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
271020.167	--- 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 Korea
271020.169	--- Raw oils	459 yen/kl	417.27 yen/kl	375.55 yen/kl	333.82 yen/kl	292.09 yen/kl	250.36 yen/kl	208.64 yen/kl	166.91 yen/kl	125.18 yen/kl	83.45 yen/kl	41.73 yen/kl	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
271020.169	--- 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
271020.169	--- 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																							
271020.171	- Heavy fuel oils		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
271020.172	- 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																							
271020.173	-- Heavy fuel oils	249 yen/kl	226.36 yen/kl	203.73 yen/kl	181.09 yen/kl	158.45 yen/kl	135.82 yen/kl	113.18 yen/kl	90.55 yen/kl	67.91 yen/kl	45.27 yen/kl	22.64 yen/kl	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
271020.173	-- Heavy fuel 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
271020.173	-- 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 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
271020.174	-- Raw oils	249 yen/kl	226.36 yen/kl	203.73 yen/kl	181.09 yen/kl	158.45 yen/kl	135.82 yen/kl	113.18 yen/kl	90.55 yen/kl	67.91 yen/kl	45.27 yen/kl	22.64 yen/kl	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
271020.174	-- 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
271020.174	-- 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 Korea
	- Other																							
271020.175	-- Heavy fuel oils	249 yen/kl	226.36 yen/kl	203.73 yen/kl	181.09 yen/kl	158.45 yen/kl	135.82 yen/kl	113.18 yen/kl	90.55 yen/kl	67.91 yen/kl	45.27 yen/kl	22.64 yen/kl	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
271020.175	-- Heavy fuel 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
271020.175	-- 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 Korea
271020.179	-- Raw oils	249 yen/kl	226.36 yen/kl	203.73 yen/kl	181.09 yen/kl	158.45 yen/kl	135.82 yen/kl	113.18 yen/kl	90.55 yen/kl	67.91 yen/kl	45.27 yen/kl	22.64 yen/kl	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
271020.179	-- 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
271020.179	-- 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
	(5) 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																							