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
420221.120	(2) Other	16.0 %	15.0 %	14.0 %	13.0 %	12.0 %	11.0 %	10.0 %	9.0 %	8.0 %	7.0 %	6.0 %	5.0 %	4.0 %	3.0 %	2.0 %	1.0 %	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, China, and New Zealand
420221.120	(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																							
420221.210	(1) Of leather	8.0 %	7.5 %	7.0 %	6.5 %	6.0 %	5.5 %	5.0 %	4.5 %	4.0 %	3.5 %	3.0 %	2.5 %	2.0 %	1.5 %	1.0 %	0.5 %	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
420221.210	(1) Of leather	8.0 %	7.6 %	7.2 %	6.9 %	6.5 %	6.1 %	5.7 %	5.3 %	5.0 %	4.6 %	4.2 %	3.8 %	3.4 %	3.0 %	2.7 %	2.3 %	1.9 %	1.5 %	1.1 %	0.8 %	0.4 %	Free	Treatment for China
420221.210	(1) Of leather		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for Korea
420221.220	(2) 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, China, and New Zealand
420221.220	(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
4202.22	**With outer surface of sheeting of plastics or of textile materials**																							
420222.100	1 Combined or trimmed with precious metal, metal clad with precious metal, metal plated with precious metal, precious stones, semi-precious stones, pearls, coral, elephants' tusks or Bekko, more than 6,000 yen/piece in value for customs duty	16.0 %	15.0 %	14.0 %	13.0 %	12.0 %	11.0 %	10.0 %	9.0 %	8.0 %	7.0 %	6.0 %	5.0 %	4.0 %	3.0 %	2.0 %	1.0 %	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, China, and New Zealand
420222.100	1 Combined or trimmed with precious metal, metal clad with precious metal, metal plated with precious metal, precious stones, semi-precious stones, pearls, coral, elephants' tusks or Bekko, more than 6,000 yen/piece 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	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
420222.200	2 Other	8.0 %	7.5 %	7.0 %	6.5 %	6.0 %	5.5 %	5.0 %	4.5 %	4.0 %	3.5 %	3.0 %	2.5 %	2.0 %	1.5 %	1.0 %	0.5 %	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
420222.200	2 Other	8.0 %	7.6 %	7.2 %	6.9 %	6.5 %	6.1 %	5.7 %	5.3 %	5.0 %	4.6 %	4.2 %	3.8 %	3.4 %	3.0 %	2.7 %	2.3 %	1.9 %	1.5 %	1.1 %	0.8 %	0.4 %	Free	Treatment for China
420222.200	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
420229.000	Other	8.0 %	7.5 %	7.0 %	6.5 %	6.0 %	5.5 %	5.0 %	4.5 %	4.0 %	3.5 %	3.0 %	2.5 %	2.0 %	1.5 %	1.0 %	0.5 %	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, China, and New Zealand
420229.000	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
	Articles of a kind normally carried in the pocket or in the handbag																							
4202.31	**With outer surface of leather or of composition leather**																							
420231.100	1 Wallets and purses, combined or trimmed with precious metal, metal clad with precious metal, metal plated with precious metal, precious stones, semi-precious stones, pearls, coral, elephants' tusks or Bekko, more than 6,000 yen/piece in value for customs duty	16.0 %	15.0 %	14.0 %	13.0 %	12.0 %	11.0 %	10.0 %	9.0 %	8.0 %	7.0 %	6.0 %	5.0 %	4.0 %	3.0 %	2.0 %	1.0 %	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand