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
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 %	15.2 %	14.5 %	13.7 %	13.0 %	12.2 %	11.4 %	10.7 %	9.9 %	9.1 %	8.4 %	7.6 %	6.9 %	6.1 %	5.3 %	4.6 %	3.8 %	3.0 %	2.3 %	1.5 %	0.8 %	Free	Treatment for China
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		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for Korea
420231.200	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, and New Zealand
420231.200	2 Other	10.0 %	9.5 %	9.0 %	8.6 %	8.1 %	7.6 %	7.1 %	6.7 %	6.2 %	5.7 %	5.2 %	4.8 %	4.3 %	3.8 %	3.3 %	2.9 %	2.4 %	1.9 %	1.4 %	1.0 %	0.5 %	Free	Treatment for China
420231.200	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
4202.32	**With outer surface of sheeting of plastics or of textile materials**																							

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
420232.100	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, China, and New Zealand
420232.100	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		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for Korea
420232.200	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
420232.200	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
420232.200	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
420239.000	Other	4.1 %	3.8 %	3.6 %	3.3 %	3.1 %	2.8 %	2.6 %	2.3 %	2.1 %	1.8 %	1.5 %	1.3 %	1.0 %	0.8 %	0.5 %	0.3 %	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
420239.000	Other		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for China and Korea
	Other																							