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
640320.012	-- Other	30.0 % or 4,300 yen/pair, whichever is the greater	22.5 %	21.0 %	19.5 %	18.0 %	16.5 %	15.0 %	13.5 %	12.0 %	10.5 %	9.0 %	7.5 %	6.0 %	4.5 %	3.0 %	1.5 %	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
640320.012	-- Other	30.0 % or 4,300 yen/pair, whichever is the greater	22.9 %	21.7 %	20.6 %	19.4 %	18.3 %	17.1 %	16.0 %	14.9 %	13.7 %	12.6 %	11.4 %	10.3 %	9.1 %	8.0 %	6.9 %	5.7 %	4.6 %	3.4 %	2.3 %	1.1 %	Free	Treatment for China
640320.012	-- 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
	- Other																							
640320.021	-- For "the Pooled Quota"		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	For ASEAN, Australia, China, and New Zealand, the originating goods imported under the out-of-quota tariff line (640320.022) will receive preferential tariff treatment without the limit of quota quantity set out for this tariff line (640320.021).

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
640320.022	-- Other	30.0 % or 4,300 yen/pair, whichever is the greater	20.3 %	18.9 %	17.6 %	16.2 %	14.9 %	13.5 %	12.2 %	10.8 %	9.5 %	8.1 %	6.8 %	5.4 %	4.1 %	2.7 %	1.4 %	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
640320.022	-- Other	30.0 % or 4,300 yen/pair, whichever is the greater	20.6 %	19.5 %	18.5 %	17.5 %	16.5 %	15.4 %	14.4 %	13.4 %	12.3 %	11.3 %	10.3 %	9.3 %	8.2 %	7.2 %	6.2 %	5.1 %	4.1 %	3.1 %	2.1 %	1.0 %	Free	Treatment for China
640320.022	-- 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
6403.40	**Other footwear, incorporating a protective metal toe-cap**																							
	- With outer soles of rubber, leather or composition leather																							
640340.011	-- For "the Pooled Quota"		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	For ASEAN, Australia, China, and New Zealand, the originating goods imported under the out-of-quota tariff line (640340.012) will receive preferential tariff treatment without the limit of quota quantity set out for this tariff line (640340.011).