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
640359.045	--- For women		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 (640359.105) will receive preferential tariff treatment without the limit of quota quantity set out for this tariff line (640 359.045).
640359.049	-- Other		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 (640359.111 or 640 359.119) will receive preferential tariff treatment without the limit of quota quantity set out for this tariff line (640 359.049).

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
	- Other																							
	-- With an insole over 19cm																							
640359.104	--- For men	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
640359.104	--- For men	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
640359.104	--- For men		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for Korea
640359.105	--- For women	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
640359.105	--- For women	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
640359.105	--- For women		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																							
640359.111	--- Footwear made on a base or platform of wood, not having an inner sole or a protective metal toe-cap	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