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
640359.111	--- 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	20.6 %	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
640359.111	--- Footwear made on a base or platform of wood, not having an inner sole or a protective metal toe-cap		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for Korea
640359.119	--- Other	30.0 % or 2,400 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
640359.119	--- Other	30.0 % or 2,400 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
640359.119	--- 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 footwear																							
6403.91	**Covering the ankle**																							
	1 Footwear with outer soles of rubber or composition leather (excluding house footwear)																							
640391.011	(1) Footwear for gymnastics, athletics or similar activities	27.0 %	27.0 %	27.0 %	27.0 %	27.0 %	27.0 %	27.0 %	27.0 %	27.0 %	27.0 %	27.0 %	27.0 %	27.0 %	27.0 %	27.0 %	27.0 %	27.0 %	27.0 %	27.0 %	27.0 %	27.0 %	27.0 %	Treatment for ASEAN, Australia, and New Zealand
640391.011	(1) Footwear for gymnastics, athletics or similar activities		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
	(2) Other																							

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
640391.012	- 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 (640391.019) will receive preferential tariff treatment without the limit of quota quantity set out for this tariff line (640 391.012).
640391.019	- 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
640391.019	- 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
640391.019	- 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																							
640391.021	(1) Footwear for gymnastics, athletics or similar activities	30.0 %	30.0 %	30.0 %	30.0 %	30.0 %	30.0 %	30.0 %	30.0 %	30.0 %	30.0 %	30.0 %	30.0 %	30.0 %	30.0 %	30.0 %	30.0 %	30.0 %	30.0 %	30.0 %	30.0 %	30.0 %	30.0 %	Treatment for ASEAN, Australia, and New Zealand