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
640510.190	(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 China and Korea
640510.200	2 With outer soles of rubber, plastics or composition leather and uppers of composition 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, China, and New Zealand
640510.200	2 With outer soles of rubber, plastics or composition leather and uppers of composition 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
640510.300	3 Other	3.4 %	3.2 %	3.0 %	2.8 %	2.6 %	2.3 %	2.1 %	1.9 %	1.7 %	1.5 %	1.3 %	1.1 %	0.9 %	0.6 %	0.4 %	0.2 %	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, China, and New Zealand
640510.300	3 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
640520.000	With uppers of textile materials	3.4 %	3.2 %	3.0 %	2.8 %	2.6 %	2.3 %	2.1 %	1.9 %	1.7 %	1.5 %	1.3 %	1.1 %	0.9 %	0.6 %	0.4 %	0.2 %	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
640520.000	With uppers of textile materials	3.4 %	3.2 %	3.1 %	2.9 %	2.8 %	2.6 %	2.4 %	2.3 %	2.1 %	1.9 %	1.8 %	1.6 %	1.5 %	1.3 %	1.1 %	1.0 %	0.8 %	0.6 %	0.5 %	0.3 %	0.2 %	Free	Treatment for China
640520.000	With uppers of textile materials		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for Korea
6405.90	**Other**																							
	1 With outer soles of rubber, plastics, leather or composition leather																							
	(1) With uppers containing furskin																							
	A With uppers of leather in part (excluding sports footwear, footwear for gymnastics, athletics or similar activities and slippers)																							

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
640590.111	- 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 (640590.112) will receive preferential tariff treatment without the limit of quota quantity set out for this tariff line (640590.111).
640590.112	- 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
640590.112	- 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
640590.112	- 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
640590.119	B Other	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
640590.119	B 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
	(2) Other																							