| 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 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | A With outer soles of leather | | | | | | | | | | | | | | | | | | | | | | | |
| | (a) With uppers of leather in part (excluding sports footwear, footwear for gymnastics, athletics or similar activities and slippers) | | | | | | | | | | | | | | | | | | | | | | | |
| 640590.121 | - 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 (640590.122) will receive preferential tariff treatment without the limit of quota quantity set out for this tariff line (640590.121). |
| 640590.122 | - 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 |
| 640590.122 | - 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 |
| 640590.122 | - 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 |

| 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 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 640590.128 | (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 |
| 640590.128 | (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 |
| 640590.129 | B 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, China, and New Zealand |
| 640590.129 | 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 Korea |
| 640590.200 | 2 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, and New Zealand |
| 640590.200 | 2 Other | 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 |
| 640590.200 | 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 |
| **64.06** | **Parts of footwear (including uppers whether or not attached to soles other than outer soles); removable in-soles, heel cushions and similar articles; gaiters, leggings and similar articles, and parts thereof** | | | | | | | | | | | | | | | | | | | | | | | |
| **6406.10** | **Uppers and parts thereof, other than stiffeners** | | | | | | | | | | | | | | | | | | | | | | | |
| | 1 Of leather or containing furskin | | | | | | | | | | | | | | | | | | | | | | | |
| 640610.110 | - Uppers | 25.0 % | 25.0 % | 25.0 % | 25.0 % | 25.0 % | 25.0 % | 25.0 % | 25.0 % | 25.0 % | 25.0 % | 25.0 % | 25.0 % | 25.0 % | 25.0 % | 25.0 % | 25.0 % | 25.0 % | 25.0 % | 25.0 % | 25.0 % | 25.0 % | 25.0 % | Treatment for ASEAN, Australia, and New Zealand |
| 640610.110 | - Uppers | | 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 |