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
740312.010	- Not more than 485 yen/kg in value for customs duty		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for Korea
740312.020	- More than 485 yen/kg but not more than 500 yen/kg in value for customs duty	3.0 % or (500 yen - the value for customs duty)/kg, whichever is the less	2.8 % or ((500 yen - the value for customs duty)× 15/16)/kg, whichever is the less	2.6 % or ((500 yen - the value for customs duty)× 14/16)/kg, whichever is the less	2.4 % or ((500 yen - the value for customs duty)× 13/16)/kg, whichever is the less	2.3 % or ((500 yen - the value for customs duty)× 12/16)/kg, whichever is the less	2.1 % or ((500 yen - the value for customs duty)× 11/16)/kg, whichever is the less	1.9 % or ((500 yen - the value for customs duty)× 10/16)/kg, whichever is the less	1.7 % or ((500 yen - the value for customs duty)× 9/16)/kg, whichever is the less	1.5 % or ((500 yen - the value for customs duty)× 8/16)/kg, whichever is the less	1.3 % or ((500 yen - the value for customs duty)× 7/16)/kg, whichever is the less	1.1 % or ((500 yen - the value for customs duty)× 6/16)/kg, whichever is the less	0.9 % or ((500 yen - the value for customs duty)× 5/16)/kg, whichever is the less	0.8 % or ((500 yen - the value for customs duty)× 4/16)/kg, whichever is the less	0.6 % or ((500 yen - the value for customs duty)× 3/16)/kg, whichever is the less	0.4 % or ((500 yen - the value for customs duty)× 2/16)/kg, whichever is the less	0.2 % or ((500 yen - the value for customs duty)× 1/16)/kg, whichever is the less	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, China, and New Zealand
740312.020	- More than 485 yen/kg but not more than 500 yen/kg in value for customs duty		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for Korea
740312.030	- More than 500 yen/kg in value for customs duty		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
7403.13	**Billets**																							
740313.010	- Not more than 485 yen/kg in value for customs duty	3.0 %	2.8 %	2.6 %	2.4 %	2.3 %	2.1 %	1.9 %	1.7 %	1.5 %	1.3 %	1.1 %	0.9 %	0.8 %	0.6 %	0.4 %	0.2 %	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, China, and New Zealand
740313.010	- Not more than 485 yen/kg in value for customs duty		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for Korea
740313.020	- More than 485 yen/kg but not more than 500 yen/kg in value for customs duty	3.0 % or (500 yen - the value for customs duty)/kg, whichever is the less	2.8 % or ((500 yen - the value for customs duty)× 15/16)/kg, whichever is the less	2.6 % or ((500 yen - the value for customs duty)× 14/16)/kg, whichever is the less	2.4 % or ((500 yen - the value for customs duty)× 13/16)/kg, whichever is the less	2.3 % or ((500 yen - the value for customs duty)× 12/16)/kg, whichever is the less	2.1 % or ((500 yen - the value for customs duty)× 11/16)/kg, whichever is the less	1.9 % or ((500 yen - the value for customs duty)× 10/16)/kg, whichever is the less	1.7 % or ((500 yen - the value for customs duty)× 9/16)/kg, whichever is the less	1.5 % or ((500 yen - the value for customs duty)× 8/16)/kg, whichever is the less	1.3 % or ((500 yen - the value for customs duty)× 7/16)/kg, whichever is the less	1.1 % or ((500 yen - the value for customs duty)× 6/16)/kg, whichever is the less	0.9 % or ((500 yen - the value for customs duty)× 5/16)/kg, whichever is the less	0.8 % or ((500 yen - the value for customs duty)× 4/16)/kg, whichever is the less	0.6 % or ((500 yen - the value for customs duty)× 3/16)/kg, whichever is the less	0.4 % or ((500 yen - the value for customs duty)× 2/16)/kg, whichever is the less	0.2 % or ((500 yen - the value for customs duty)× 1/16)/kg, whichever is the less	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, China, and New Zealand

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
740313.020	- More than 485 yen/kg but not more than 500 yen/kg in value for customs duty		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for Korea
740313.030	- More than 500 yen/kg in value for customs duty		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
7403.19	**Other**																							
	- Not more than 485 yen/kg in value for customs duty																							
740319.011	-- Containing not more than 99.8 % by weight of copper and used for smelting or refining	3.0 %	2.8 %	2.6 %	2.4 %	2.3 %	2.1 %	1.9 %	1.7 %	1.5 %	1.3 %	1.1 %	0.9 %	0.8 %	0.6 %	0.4 %	0.2 %	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, China, and New Zealand
740319.011	-- Containing not more than 99.8 % by weight of copper and used for smelting or refining		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for Korea
740319.019	-- Other	3.0 %	2.8 %	2.6 %	2.4 %	2.3 %	2.1 %	1.9 %	1.7 %	1.5 %	1.3 %	1.1 %	0.9 %	0.8 %	0.6 %	0.4 %	0.2 %	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, China, and New Zealand
740319.019	-- 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
	- More than 485 yen/kg but not more than 500 yen/kg in value for customs duty																							
740319.021	-- Containing not more than 99.8 % by weight of copper and used for smelting or refining	3.0 % or (500 yen - the value for customs duty)/kg, whichever is the less	2.8 % or ((500 yen - the value for customs duty)× 15/16)/kg, whichever is the less	2.6 % or ((500 yen - the value for customs duty)× 14/16)/kg, whichever is the less	2.4 % or ((500 yen - the value for customs duty)× 13/16)/kg, whichever is the less	2.3 % or ((500 yen - the value for customs duty)× 12/16)/kg, whichever is the less	2.1 % or ((500 yen - the value for customs duty)× 11/16)/kg, whichever is the less	1.9 % or ((500 yen - the value for customs duty)× 10/16)/kg, whichever is the less	1.7 % or ((500 yen - the value for customs duty)× 9/16)/kg, whichever is the less	1.5 % or ((500 yen - the value for customs duty)× 8/16)/kg, whichever is the less	1.3 % or ((500 yen - the value for customs duty)× 7/16)/kg, whichever is the less	1.1 % or ((500 yen - the value for customs duty)× 6/16)/kg, whichever is the less	0.9 % or ((500 yen - the value for customs duty)× 5/16)/kg, whichever is the less	0.8 % or ((500 yen - the value for customs duty)× 4/16)/kg, whichever is the less	0.6 % or ((500 yen - the value for customs duty)× 3/16)/kg, whichever is the less	0.4 % or ((500 yen - the value for customs duty)× 2/16)/kg, whichever is the less	0.2 % or ((500 yen - the value for customs duty)× 1/16)/kg, whichever is the less	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, China, and New Zealand
740319.021	-- Containing not more than 99.8 % by weight of copper and used for smelting or refining		U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	Treatment for Korea