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
960810.090	2 Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
960810.090	2 Other	5.0 % or 1.25 yen /piece, whichever is the greater	4.7 % or 1.17 yen/ piece, which-ever is the greater	4.4 % or 1.09 yen/ piece, which-ever is the greater	4.1 % or 1.02 yen/ piece, which-ever is the greater	3.8 % or 0.94 yen/ piece, which-ever is the greater	3.4 % or 0.86 yen/ piece, which-ever is the greater	3.1 % or 0.78 yen/ piece, which-ever is the greater	2.8 % or 0.70 yen/ piece, which-ever is the greater	2.5 % or 0.63 yen/ piece, which-ever is the greater	2.2 % or 0.55 yen/ piece, which-ever is the greater	1.9 % or 0.47 yen/ piece, which-ever is the greater	1.6 % or 0.39 yen/ piece, which-ever is the greater	1.3 % or 0.31 yen/ piece, which-ever is the greater	0.9 % or 0.23 yen/ piece, which-ever is the greater	0.6 % or 0.16 yen/ piece, which-ever is the greater	0.3 % or 0.08 yen/ piece, which-ever is the greater	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
960820.000	Felt tipped and other porous-tipped pens and markers	3.9 %	3.5 %	3.2 %	2.8 %	2.5 %	2.1 %	1.8 %	1.4 %	1.1 %	0.7 %	0.4 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
9608.30	**Fountain pens, stylograph pens and other pens**																							
960830.100	1 With holders or caps, made of, or combined with, precious metal, metal clad with precious metal, metal plated with precious metal, precious or semi-precious stones, pearls, coral, elephants' tusks or Bekko		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
960830.200	2 Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
960830.200	2 Other	5.4 %	4.9 %	4.4 %	3.9 %	3.4 %	2.9 %	2.5 %	2.0 %	1.5 %	1.0 %	0.5 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
9608.40	**Propelling or sliding pencils**																							
960840.010	1 With holders or caps, made of, or combined with, precious metal, metal clad with precious metal, metal plated with precious metal, precious or semi-precious stones, pearls, coral, elephants' tusks or Bekko		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
960840.090	2 Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
960840.090	2 Other	5.4 %	4.9 %	4.4 %	3.9 %	3.4 %	2.9 %	2.5 %	2.0 %	1.5 %	1.0 %	0.5 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China and 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
960850.000	Sets of articles from two or more of the foregoing subheadings		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
960850.000	Sets of articles from two or more of the foregoing subheadings	5.0 %	4.5 %	4.1 %	3.6 %	3.2 %	2.7 %	2.3 %	1.8 %	1.4 %	0.9 %	0.5 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
960860.000	Refills for ball point pens, comprising the ball point and ink-reservoir		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
	Other																							
960891.000	Pen nibs and nib points		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
9608.99	**Other**																							
960899.010	- Parts and accessories of ball point pens or of propelling or sliding pencils, other than refills for ball point pens		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, and New Zealand
960899.010	- Parts and accessories of ball point pens or of propelling or sliding pencils, other than refills for ball point pens	3.4 %	3.1 %	2.8 %	2.5 %	2.2 %	1.9 %	1.5 %	1.2 %	0.9 %	0.6 %	0.3 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China and Korea
960899.090	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for ASEAN, Australia, Korea, and New Zealand
960899.090	- Other	3.4 %	3.1 %	2.8 %	2.5 %	2.2 %	1.9 %	1.5 %	1.2 %	0.9 %	0.6 %	0.3 %	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Treatment for China
96.09	**Pencils (other than pencils of heading 96.08), crayons, pencil leads, pastels, drawing charcoals, writing or drawing chalks and tailors' chalks**																							
9609.10	**Pencils and crayons, with leads encased in a rigid sheath**																							
960910.010	- With black leads		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	
960910.090	- Other		Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	Free	