第三種郵便物認可　明治二十五年三月三十一日

| HS Code | Product 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 (%) | Year 22 (%) | Year 23 (%) | Year 24 (%) | Year 25 and Subsequent Years (%) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **04.03** | **Buttermilk, curdled milk and cream, yogurt, kephir and other fermented or acidified milk and cream, whether or not concentrated or containing added sugar or other sweetening matter or flavoured or containing added fruit, nuts or cocoa.** | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 0403.10 | - Yogurt: | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 0403.10.20 | - - In liquid form, whether or not condensed | 7 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 0403.10.90 | - - Other | 7 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 0403.90 | - Other: | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 0403.90.10 | - - Buttermilk | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 0403.90.90 | - - Other | 7 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| **04.04** | **Whey, whether or not concentrated or containing added sugar or other sweetening matter; products consisting of natural milk constituents, whether or not containing added sugar or other sweetening matter, not elsewhere specified or included.** | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 0404.10.00 | - Whey and modified whey, whether or not concentrated or containing added sugar or other sweetening matter | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 0404.90.00 | - Other | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| **04.05** | **Butter and other fats and oils derived from milk; dairy spreads.** | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 0405.10.00 | - Butter | 13 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 0405.20.00 | - Dairy spreads | 15 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 0405.90 | - Other: | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 0405.90.10 | - - Anhydrous butterfat | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 0405.90.20 | - - Butteroil | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 0405.90.30 | - - Ghee | 15 | 13.5 | 12 | 10.5 | 9 | 7.5 | 6 | 4.5 | 3 | 1.5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 0405.90.90 | - - Other | 15 | 13.5 | 12 | 10.5 | 9 | 7.5 | 6 | 4.5 | 3 | 1.5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| **04.06** | **Cheese and curd.** | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 0406.10 | - Fresh (unripened or uncured) cheese, including whey cheese, and curd: | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 0406.10.10 | - - Fresh (unripened or uncured) cheese, including whey cheese | 10 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 0406.10.20 | - - Curd | 10 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 0406.20 | - Grated or powdered cheese, of all kinds: | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 0406.20.10 | - - In packages of a gross weight exceeding 20kg | 10 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 0406.20.90 | - - Other | 10 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 0406.30.00 | - Processed cheese, not grated or powdered | 10 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 0406.40.00 | - Blue-veined cheese and other cheese containing veins produced by Penicillium roqueforti | 10 | 9 | 8 | 7 | 6 | 5 | 4 | 3 | 2 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 0406.90.00 | - Other cheese | 10 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| **04.07** | **Birds' eggs, in shell, fresh, preserved or cooked.** | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | - Fertilised eggs for incubation: | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 0407.11.00 | - - Of fowls of the species *Gallus domesticus* | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 0407.19 | - - Other: | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 0407.19.10 | - - - Of ducks | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 0407.19.90 | - - - Other | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | - Other fresh eggs: | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 0407.21.00 | - - Of fowls of the species *Gallus domesticus* (in-quota) | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ |
| 0407.29 | - - Other: | | | | | | | | | | | | | | | | | | | | | | | | | | |

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|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 0407.29.10 | - - - Of ducks (in-quota) | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ |
| 0407.29.90 | - - - Other (in-quota) | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ |
| 0407.90 | - Other: | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 0407.90.10 | - - Of fowls of the species *Gallus domesticus* (in-quota) | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ |
| 0407.90.20 | - - Of ducks (in-quota) | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ |
| 0407.90.90 | - - Other (in-quota) | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ | TRQ |
| **04.08** | **Birds' eggs, not in shell, and egg yolks, fresh, dried, cooked by steaming or by boiling in water, moulded, frozen or otherwise preserved, whether or not containing added sugar or other sweetening matter.** | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | - Egg yolks: | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 0408.11.00 | - - Dried | 20 | 18 | 16 | 14 | 12 | 10 | 8 | 6 | 4 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 0408.19.00 | - - Other | 20 | 18 | 16 | 14 | 12 | 10 | 8 | 6 | 4 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | - Other: | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 0408.91.00 | - - Dried | 20 | 18 | 16 | 14 | 12 | 10 | 8 | 6 | 4 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 0408.99.00 | - - Other | 20 | 18 | 16 | 14 | 12 | 10 | 8 | 6 | 4 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| **0409.00.00** | **Natural honey.** | 10 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| **04.10** | **Edible products of animal origin, not elsewhere specified or included.** | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 0410.00.10 | - Birds' nests | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 0410.00.90 | - Other | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| **05** | **Chapter 5 - Products of animal origin, not elsewhere specified or included** | | | | | | | | | | | | | | | | | | | | | | | | | | |
| **0501.00.00** | **Human hair, unworked, whether or not washed or scoured; waste of human hair.** | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| **05.02** | **Pigs', hogs' or boars' bristles and hair; badger hair and other brush making hair; waste of such bristles or hair.** | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 0502.10.00 | - Pigs', hogs' or boars' bristles and hair and waste thereof | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 0502.90.00 | - Other | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| **0504.00.00** | **Guts, bladders and stomachs of animals (other than fish), whole and pieces thereof, fresh, chilled, frozen, salted, in brine, dried or smoked.** | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| **05.05** | **Skins and other parts of birds, with their feathers or down, feathers and parts of feathers (whether or not with trimmed edges) and down, not further worked than cleaned, disinfected or treated for preservation; powder and waste of feathers or parts of feathers.** | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 0505.10 | - Feathers of a kind used for stuffing; down: | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 0505.10.10 | - - Duck feathers | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 0505.10.90 | - - Other | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 0505.90 | - Other: | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 0505.90.10 | - - Duck feathers | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 0505.90.90 | - - Other | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| **05.06** | **Bones and horn-cores, unworked, defatted, simply prepared (but not cut to shape), treated with acid or degelatinised; powder and waste of these products.** | | | | | | | | | | | | | | | | | | | | | | | | | | |